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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 03, 2006 To Thursday, January 05, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0067 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $137,446,102.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0068 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/ Change in Owner ship |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0356 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $132,281,389.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0357 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $119,125,800.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0358 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $134,927,016.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**AMENDED**

FAXED 12/23/05

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 03, 2006 To Wednesday, January 04, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0067 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $137,446,102.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0068 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/ Change in Owner ship |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0356 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $132,281,389.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0357 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $119,125,800.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0358 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $134,927,016.00 |
| APPLICANT'S | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 3, 2006, at 9:35 a.m.

Present: Gordon Huseby, Carol Ruth Silver and Stephen Wasserman

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board heard opening statements from both parties, followed by evidence and testimony from the Applicant's first witness, Louis Weller, a Principal with Deloitte Tax, LLP. The Assessor's office cross-examination of Mr. Weller was then heard, after which redirect testimony was given by the Applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0067 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0068 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0069 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0070 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0354 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0355 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0356 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0357 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0358 | TMG One Market, LP | Continued to 1:30 p.m. |

### RECESS

The Board, at the hour of 11:57 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Gordon Huseby, Carol Ruth Silver and Stephen Wasserman

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

With the same parties present from the morning session, the Board continued with the applicant's case-in-chief, hearing evidence and testimony from the applicant's next witness, Matthew Field, Partner of TMG Partners, followed by cross-examination of Mr. Field by the Assessor's office. The Applicant then gave redirect testimony, after which the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0067 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0068 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0069 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0070 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0354 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0355 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0356 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0357 | TMG One Market, LP | Continued to 1/4/06 |
| 2004-0358 | TMG One Market, LP | Continued to 1/4/06 |

There being no further business, the Board, at the hour of 3:56 p.m., recessed to reconvene Wednesday, January 4, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 6, 2006

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 4, 2006, at 9:38 a.m.

Present: Gordon Huseby, Carol Ruth Silver and Stephen Wasserman

Quorum present

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Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board agreed to bifurcate the proceedings and continued to hear evidence on the first phase regarding the legal issue of whether or not a series of transactions between October and December 2000 resulted in a change of ownership.

The applicant submitted additional documents that were requested at yesterday's hearing in support of applicant's position. The Board then heard the Assessor's case-in-chief for the first phase of the proceedings. The Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0067 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0068 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0069 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0070 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0354 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0355 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0356 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0357 | TMG One Market, LP | Continued to 1:30 p.m. |
| 2004-0358 | TMG One Market, LP | Continued to 1:30 p.m. |

## RECESS

The Board, at the hour of 11:46 a.m., recessed to reconvene at 1:30 p.m.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:33 p.m.

Present: Gordon Huseby, Carol Ruth Silver and Stephen Wasserman

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

With the same parties present from the morning session, the Board continued hearing the Assessor's case-in-chief, followed by cross-examination and rebuttal testimony from the Applicant. The Board then heard closing arguments from both parties on the first phase of the proceedings.

At the hour of 3:15 p.m., the Board went into closed session to deliberate the first phase of the hearing regarding the legal issue of change in ownership. The Board reconvened in open session at 4:10 p.m., and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0067 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0068 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0069 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0070 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0354 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0355 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0356 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0357 | TMG One Market, LP | First Phase Remains Submitted |
| 2004-0358 | TMG One Market, LP | First Phase Remains Submitted |

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Thursday, January 5, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 6, 2006

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Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, January 05, 2006**
**9:30 AM** (ALL DAY)

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1255 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $98,692,344.00 |
| APPLICANT'S OPINION: | $49,200,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1095 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $100,666,190.00 |
| APPLICANT'S OPINION: | $50,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1911 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1912 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1916 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $140,760,000.00 |
| APPLICANT'S OPINION: | $115,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1917 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $143,575,200.00 |
| APPLICANT'S OPINION: | $65,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1918 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $146,446,704.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1018 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $149,180,863.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, January 5, 2006 at 9:38 a.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

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5/06

The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board received additional documents as requested at the previous December 14, 2005 hearing. The Board then heard applicant's cross-examination of Mr. Wong, representing the Assessor's office. The Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-1255 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2003-1095 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2003-1911 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2003-1912 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2003-1917 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2003-1918 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |
| 2004-1018 | 120 Montgomery Associates, LLC | Continued to 1:30 p.m. |

## RECESS

The Board, at the hour of 12:02 p.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:36 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Certified Court Reporter

With the same parties present from the morning session, the Board heard applicant's cross-examination of Mr. Wong, representing the Assessor's office, followed by rebuttal testimony by Mr. Baum, witness for Applicant. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-1255 | 120 Montgomery Associates, LLC | Submitted |
| 2003-1095 | 120 Montgomery Associates, LLC | Submitted |
| 2003-1911 | 120 Montgomery Associates, LLC | Submitted |
| 2003-1912 | 120 Montgomery Associates, LLC | Submitted |
| 2003-1917 | 120 Montgomery Associates, LLC | Submitted |
| 2003-1918 | 120 Montgomery Associates, LLC | Submitted |
| 2004-1018 | 120 Montgomery Associates, LLC | Submitted |

There being no further business, the Board, at the hour of 4:10 p.m., recessed to reconvene Friday, January 6, 2006 at 1:00 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 10, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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6/05

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Friday, January 06, 2006 To Friday, January 06, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0288 |
| APPLICANT: | SIEMENS INFORMATION AND COMMUNICATION NETWORKS, |
| PARCEL NO.: | 2004207032 |
| PARCEL | 0388 MARKET ST, 0400 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $43,858.00 |
| APPLICANT'S | $3,639.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0417 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0453 |
| APPLICANT: | WELLS FARGO BANK |
| PARCEL NO.: | 2004200111 |
| PARCEL | 0455 MARKET ST, 0500 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,700,435.00 |
| APPLICANT'S | $770,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0454 |
| APPLICANT: | WELLS FARGO BANK |
| PARCEL NO.: | 2004206462 |
| PARCEL | 0045 FREMONT ST, 2-9-10FL |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,170,784.00 |
| APPLICANT'S | $1,160,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0482 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL | 0425 WASHINGTON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,688,000.00 |
| APPLICANT'S | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0483 |
| APPLICANT: | LOUIE, ARTHUR |
| PARCEL NO.: | 0206 014 |
| PARCEL | 0425 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,756,853.00 |
| APPLICANT'S | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0485 |
| APPLICANT: | GUJRAL, RAJIV |
| PARCEL NO.: | 0507 026A |
| PARCEL | 1863 LOMBARD ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $900,000.00 |
| APPLICANT'S | $625,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0486 |
| APPLICANT: | BMC SOFTWARE |
| PARCEL NO.: | 2004400611 |
| PARCEL | 0001 CALIFORNIA ST, 0250 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $20,000.00 |
| APPLICANT'S | $10,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0649 |
| APPLICANT: | LAU, BRUCE |
| PARCEL NO.: | 0224 085 |
| PARCEL | 0929 CLAY ST, 5 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $530,281.00 |
| APPLICANT'S | $370,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0062 |
| APPLICANT: | ARTHUR LOUIE |
| PARCEL NO.: | 0206 014 |
| PARCEL | 0425 0000 WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,831,985.00 |
| APPLICANT'S | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

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9/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 09, Tuesday, January 10,**
**Thursday, January 12 and Friday, January 13, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1633 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 004 |
| PARCEL ADDRESS: | 0068 0082 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,686,771.00 |
| APPLICANT'S OPINION: | $2,119,844.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1634 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 005 |
| PARCEL ADDRESS: | 0098 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,187,424.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1635 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 006 |
| PARCEL ADDRESS: | 0110 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,888,759.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1636 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 007 |
| PARCEL ADDRESS: | 0116 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,944,374.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1637 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 008 |
| PARCEL ADDRESS: | 0120 0130 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,829,898.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 09, Tuesday, January 10,**
**Thursday, January 12 and Friday, January 13, 2006**
**9:30 AM** (ALL DAY)

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1638 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 014 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,157,206.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1639 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 015 |
| PARCEL ADDRESS: | 0165 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $323,151,679.00 |
| APPLICANT'S OPINION: | $120,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1640 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 016 |
| PARCEL ADDRESS: | 0165 SUTTER, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,950,110.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 09, Tuesday, January 10,**
**Thursday, January 12 and Friday, January 13, 2006**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1111 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 004 |
| PARCEL ADDRESS: | 0068 0082 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,967,166.00 |
| APPLICANT'S OPINION: | $2,128,901.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1112 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 005 |
| PARCEL ADDRESS: | 0098 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,231,171.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1113 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 006 |
| PARCEL ADDRESS: | 0110 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,966,534.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Monday, January 09, Tuesday, January 10,
Thursday, January 12 and Friday, January 13, 2006**
**9:30 AM** (ALL DAY)

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1114 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 007 |
| PARCEL ADDRESS: | 0116 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,983,260.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1115 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 008 |
| PARCEL ADDRESS: | 0120 0130 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,946,494.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1116 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 014 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,280,349.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1117 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 015 |
| PARCEL ADDRESS: | 0165 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $329,602,784.00 |
| APPLICANT'S OPINION: | $120,335,675.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1118 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 016 |
| PARCEL ADDRESS: | 0165 SUTTER, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,169,112.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1290 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 004 |
| PARCEL ADDRESS: | 0068 0082 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $14,096,625.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

19) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1291 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 005 |
| PARCEL ADDRESS: | 0098 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,272,826.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

20) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1292 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 006 |
| PARCEL ADDRESS: | 0110 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,040,589.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

21) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1293 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 007 |
| PARCEL ADDRESS: | 0116 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,020,287.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

22) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1294 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 008 |
| PARCEL ADDRESS: | 0120 0130 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,057,515.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

23) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1295 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 014 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,397,603.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

24) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1296 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 015 |
| PARCEL ADDRESS: | 0165 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $335,414,525.00 |
| APPLICANT'S OPINION: | $120,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

25) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1297 |
| APPLICANT: | POST-MONTGOMERY ASSOCIATES |
| PARCEL NO.: | 0292 016 |
| PARCEL ADDRESS: | 0165 SUTTER, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,377,639.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, JANUARY 9, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session to deliberate on areas of valuation where the parties are in agreement, and to take possible action on the following applications (under R&T Code section 1605.4):

| | |
|---|---|
| A. APPLICATION: | 2003-0390 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $52,536,608.00 |
| APPLICANT'S OPINION: | $41,500,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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B. APPLICATION: 2003-0391

| | |
|---|---|
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $80,196,383.00 |
| APPLICANT'S OPINION: | $63,500,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

C. APPLICATION: 2003-0392

| | |
|---|---|
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $44,267,009.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a free copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

***LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS*** - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, January 9, 2006 at 9:37 a.m.

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Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

With no public present for comment, the Board went into closed session at the hour of 9:42 a.m. to deliberate on a portion of the valuation for the below listed applications affecting the 1999 supplemental assessment.

At the hour of 11:06 a.m. the Board reconvened in open session and certain took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0390 | BRE-Rincon, LLC | A.V.Lowered (Assessor) for the apartment, garage and retail portions of the property assessment |
| 2003-0391 | BRE-Rincon, LLC | A.V.Lowered (Assessor) for the apartment, garage and retail portions of the property assessment |
| 2003-0392 | BRE-Rincon, LLC | A.V.Lowered (Assessor) for the apartment, garage and retail portions of the property assessment |

There being no further business, the Board, at the hour of 11:06 a.m. recessed to reconvene Tuesday, January 10, 2006, at 1:30 p.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 23, 2006

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E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, JANUARY 10, 2006
1:30 PM

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1
1/10/06
Closed

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.
2. Closed session to deliberate valuation and take possible action on the following applications (under R&T Code section 1605.4):

A.

| | |
|---|---|
| APPLICATION: | 2002-1255 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $98,692,344.00 |
| APPLICANT'S OPINION: | $49,200,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B.

| | |
|---|---|
| APPLICATION: | 2003-1095 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $100,666,190.00 |
| APPLICANT'S OPINION: | $50,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

C. APPLICATION: 2003-1911

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

D. APPLICATION: 2003-1912

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

E. APPLICATION: 2003-1917

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $143,575,200.00 |
| APPLICANT'S OPINION: | $65,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

G. APPLICATION: 2003-1918

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $146,446,704.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, January 11, 2006**
**9:30 AM** (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1623 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $42,656,400.00 |
| APPLICANT'S OPINION: | $30,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1624 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $38,910,960.00 |
| APPLICANT'S OPINION: | $27,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1625 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $60,447,240.00 |
| APPLICANT'S OPINION: | $43,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0387 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $46,976,501.00 |
| APPLICANT'S | $35,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0388 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $55,752,266.00 |
| APPLICANT'S OPINION: | $41,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0389 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $85,105,040.00 |
| APPLICANT'S OPINION: | $63,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0390 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $52,536,608.00 |
| APPLICANT'S OPINION: | $41,500,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0391 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $80,196,383.00 |
| APPLICANT'S OPINION: | $63,500,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0392 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $44,267,009.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1479 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $52,536,608.00 |
| APPLICANT'S OPINION: | $39,150,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1480 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $53,587,339.00 |
| APPLICANT'S OPINION: | $39,059,455.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1481 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $54,659,085.00 |
| APPLICANT'S OPINION: | $39,840,644.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1482 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $80,196,383.00 |
| APPLICANT'S OPINION: | $60,850,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1483 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $81,800,310.00 |
| APPLICANT'S OPINION: | $62,067,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1484 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $83,436,315.00 |
| APPLICANT'S OPINION: | $63,308,340.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1485 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $44,267,009.00 |
| APPLICANT'S OPINION: | $42,800,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1486 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $45,152,348.00 |
| APPLICANT'S OPINION: | $43,656,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

19) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1487 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $46,055,394.00 |
| APPLICANT'S OPINION: | $44,529,120.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

20) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1451 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $56,793,160.00 |
| APPLICANT'S OPINION: | $44,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

21) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1452 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $86,693,950.00 |
| APPLICANT'S OPINION: | $68,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

22) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1453 |
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $47,853,551.00 |
| APPLICANT'S OPINION: | $37,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**Disability Access** – The hearing room is wheelchair accessible. * Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 11, 2006 at 9:36 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting the 1999 supplemental assessment roll being present and heard, the Board continued hearing evidence and testimony from the parties.

At the hour of 11:14 a.m., the Board went into closed session to hear evidence and testimony identified by the applicant to be trade secret and confidential in nature. The Board reconvened in open session at 11:55 a.m. and took certain action on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0390 | BRE-Rincon, LLC | Continued to 1:30 p.m. |
| 2003-0391 | BRE-Rincon, LLC | Continued to 1:30 p.m. |
| 2003-0392 | BRE-Rincon, LLC | Continued to 1:30 p.m. |

## RECESS

The Board, at the hour of 11:58 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony regarding the valuation for the 1999 supplemental assessment. The Board took certain action on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0390 | BRE-Rincon, LLC | Submitted |
| 2003-0391 | BRE-Rincon, LLC | Submitted |
| 2003-0392 | BRE-Rincon, LLC | Submitted |

There being no further business, the Board, at the hour of 3:57 p.m., recessed to reconvene Thursday, January 12, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 23, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, January 11, 2006 To Wednesday, January 11, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0132 |
| APPLICANT: | PACIFIC PARTNERS LLC ET. AL |
| PARCEL NO.: | 0176 007 |
| PARCEL ADDRESS: | 0801 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $8,700,000.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0133 |
| APPLICANT: | PACIFIC PARTNERS LLC ET. AL |
| PARCEL NO.: | 0176 007 |
| PARCEL ADDRESS: | 0801 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $8,700,000.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0134 |
| APPLICANT: | PACIFIC PARTNERS LLC ET. AL |
| PARCEL NO.: | 0176 007 |
| PARCEL ADDRESS: | 0801 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,874,000.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0135 |
| APPLICANT: | PACIFIC PARTNERS LLC ET. AL |
| PARCEL NO.: | 0176 007 |
| PARCEL ADDRESS: | 0801 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,039,676.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0420 |
| APPLICANT: | TEN MASON ASSOCIATES |
| PARCEL NO.: | 0341 006 |
| PARCEL ADDRESS: | 0948 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,005,354.00 |
| APPLICANT'S OPINION: | $2,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0493 |
| APPLICANT: | SAMER ENTERPRISES CORP |
| PARCEL NO.: | 2004900124 |
| PARCEL ADDRESS: | 0816 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,131,318.00 |
| APPLICANT'S OPINION: | $260,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0494 |
| APPLICANT: | SAMER ENTERPRISES CORP |
| PARCEL NO.: | 2004900125 |
| PARCEL ADDRESS: | 0816 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,162,655.00 |
| APPLICANT'S OPINION: | $260,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0059 |
| APPLICANT: | TEN MASON ASSOCIATES |
| PARCEL NO.: | 0341 006 |
| PARCEL ADDRESS: | 0948 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,125,460.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0245 |
| APPLICANT: | PACIFIC PARTNERS LLC ET. AL |
| PARCEL NO.: | 0176 007 |
| PARCEL ADDRESS: | 0801 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,220,469.00 |
| APPLICANT'S OPINION: | $4,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.



**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Wednesday, January 11, 2006 To Wednesday, January 11, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0623 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $6,000,000.00 |
| APPLICANT'S OPINION: | $4,300,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0624 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $6,000,000.00 |
| APPLICANT'S OPINION: | $4,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0625 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,112,020.00 |
| APPLICANT'S OPINION: | $4,386,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0673 |
| APPLICANT: | CHAN, ESTRELLITA |
| PARCEL NO.: | 3789 753 |
| PARCEL ADDRESS: | 0239 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,018,670.00 |
| APPLICANT'S OPINION: | $424,101.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0674 |
| APPLICANT: | CHAN, ESTRELLITA |
| PARCEL NO.: | 3789 752 |
| PARCEL ADDRESS: | 0239 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,018,670.00 |
| APPLICANT'S OPINION: | $424,101.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0676 |
| APPLICANT: | CHAN, ESTRELLITA |
| PARCEL NO.: | 3789 753 |
| PARCEL ADDRESS: | 0239 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,018,670.00 |
| APPLICANT'S OPINION: | $575,889.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0682 |
| APPLICANT: | 544 Golden Gate ASSOCIATES |
| PARCEL NO.: | 0763 005 |
| PARCEL ADDRESS: | 0544 GOLDEN GATE AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,356,007.00 |
| APPLICANT'S OPINION: | $1,120,201.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0286 |
| APPLICANT: | 544 Golden Gate ASSOCIATES |
| PARCEL NO.: | 0763 005 |
| PARCEL ADDRESS: | 0544 GOLDEN GATE AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,403,126.00 |
| APPLICANT'S OPINION: | $1,152,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 11, 2006, at 9:30 a.m.

Present: Peter Fatooh, Adrienne Lacau and Margaret Ruxton

Quorum present

Chairperson: Adrienne Lacau, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0493 | Samer Enterprises Corp: | Submitted |
| 2004-0494 | Samer Enterprises Corp: | Submitted |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0132 | Pacific Partners LLC | Postponed |
| 2004-0133 | Pacific Partners LLC | Postponed |
| 2004-0134 | Pacific Partners LLC | Postponed |
| 2004-0135 | Pacific Partners LLC | Postponed |
| 2004-0420 | Ten Mason Associates | Postponed |
| 2005-0059 | Ten Mason Associates | Postponed |
| 2005-0245 | Pacific Partners LLC | Postponed |

## RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:34 p.m.

Present: Peter Fatooh, Margaret Ruxton and Mervin Conlan

Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0682 | 544 Golden Gate Associates | A.V.Lowered (Board) |
| 2005-0286 | 544 Golden Gate Associates | A.V.Lowered (Board) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0673 | Estrellita Chan | Rejected |
| 2004-0674 | Estrellita Chan | Denied-No Show |
| 2004-0676 | Estrellita Chan | Denied-No Show |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0623 | Solid Step, LLC | Postponed |
| 2004-0624 | Solid Step, LLC | Postponed |
| 2004-0625 | Solid Step, LLC | Postponed |

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Monday, February 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 14, 2006

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, January 12, 2006 at 9:36 a.m.

DOCUMENTS DEPT

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Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board heard evidence and testimony from the parties and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-1633 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1634 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1635 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1636 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1637 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1638 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2002-1639 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2003-1111 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1112 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1113 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1114 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1115 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1116 | Post-Montgomery Associates | A.V. Lowered (Assessor |
| 2003-1117 | Post-Montgomery Associates | A.V. Lowered (Assessor) |
| 2003-1118 | Post-Montgomery Associates | A.V. Lowered (Assessor) |

| | | |
|---|---|---|
| 2004-1290 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1291 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1292 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1293 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1294 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1295 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1296 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1297 | Post-Montgomery Associates | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |

There being no further business, the Board, at the hour of 12:43 p.m. recessed to reconvene Tuesday, January 17, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 25, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

7

7/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 17, 2006 To Friday, January 20, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0060 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $9,000,000.00 |
| APPLICANT'S OPINION: | $3,974,328.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0061 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,166,770.00 |
| APPLICANT'S OPINION: | $3,974,328.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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JAN 10 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0062 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,350,105.00 |
| APPLICANT'S OPINION: | $6,435,380.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0063 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,537,107.00 |
| APPLICANT'S OPINION: | $6,564,088.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0064 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 004 |
| PARCEL ADDRESS: | 1950 KEARNY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,727,849.00 |
| APPLICANT'S OPINION: | $6,695,366.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 17, 2006 To Friday, January 20, 2006**
**9:30 AM** (ALL DAY)

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0065 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,638,975.00 |
| APPLICANT'S OPINION: | $7,397,660.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0066 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,791,754.00 |
| APPLICANT'S ADDRESS: | $7,685,432.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0067 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,947,589.00 |
| APPLICANT'S OPINION: | $7,839,140.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0068 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 0037 003 |
| PARCEL ADDRESS: | 0050 FRANCISCO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,106,539.00 |
| APPLICANT'S OPINION: | $7,995,922.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0069 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980703 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,375,729.00 |
| APPLICANT'S OPINION: | $6,666,271.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0070 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980702 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,074,244.00 |
| APPLICANT'S OPINION: | $6,535,559.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 17, 2006 To Friday, January 20, 2006**
**9:30 AM** (ALL DAY)

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0071 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980704 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,683,244.00 |
| APPLICANT'S OPINION: | $6,799,596.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0072 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980698 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,386,861.00 |
| APPLICANT'S OPINION: | $601,285.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0073 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980699 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,414,598.00 |
| APPLICANT'S OPINION: | $613,310.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0074 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980700 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,442,890.00 |
| APPLICANT'S OPINION: | $625,576.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0075 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980701 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,471,748.00 |
| APPLICANT'S OPINION: | $638,088.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0076 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980694 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,004,064.00 |
| APPLICANT'S OPINION: | $5,638,016.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, January 17, 2006 To Friday, January 20, 2006**
**9:30 AM** (ALL DAY)

19) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0077 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980695 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,101,843.00 |
| APPLICANT'S OPINION: | $5,680,409.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

20) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0078 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980696 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,201,577.00 |
| APPLICANT'S OPINION: | $5,723,650.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

21) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0079 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980697 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $13,465,608.00 |
| APPLICANT'S OPINION: | $5,838,122.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

22) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0094 |
| APPLICANT: | SKS / FBOP ASSOCIATES, LLC |
| PARCEL NO.: | 2003980705 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $15,996,909.00 |
| APPLICANT'S OPINION: | $6,935,588.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

23) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1248 |
| APPLICANT: | SKS/FBOP ASSOCIATES LLC |
| PARCEL NO.: | 2004702680 |
| PARCEL ADDRESS: | , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,643,184.00 |
| APPLICANT'S OPINION: | $14,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, JANUARY 17, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.
2. Closed session to deliberate valuation and take possible action on the following applications (under R&T Code section 1605.4):

A.

| | |
|---|---|
| APPLICATION: | 2002-1255 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $98,692,344.00 |
| APPLICANT'S OPINION: | $49,200,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

B.

| | |
|---|---|
| APPLICATION: | 2003-1095 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $100,666,190.00 |
| APPLICANT'S OPINION: | $50,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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DATE POSTED
JAN 13 2006
Assessment Appeals Board

C. APPLICATION: 2003-1911

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

D. APPLICATION: 2003-1912

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

E. APPLICATION: 2003-1917

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $143,575,200.00 |
| APPLICANT'S OPINION: | $65,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

G. APPLICATION: 2003-1918

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $146,446,704.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

H. APPLICATION: 2004-1018

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $149,180,863.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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***LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS*** - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

Phone (415) 554-6778
FAX (415) 554-6775
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JANUARY 18, 2006
9:30 AM

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1/18/06
Closed

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment on any agenda item.
2. Closed session to deliberate valuation and take possible action on the following applications (under R&T Code section 1605.4):

A.

| | |
|---|---|
| APPLICATION: | 2002-1255 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $98,692,344.00 |
| APPLICANT'S OPINION: | $49,200,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B.

| | |
|---|---|
| APPLICATION: | 2003-1095 |
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $100,666,190.00 |
| APPLICANT'S OPINION: | $50,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
JAN 13 2006
Assessment Appeals Board

C. APPLICATION: 2003-1911

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

D. APPLICATION: 2003-1912

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $138,000,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

E. APPLICATION: 2003-1917

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $143,575,200.00 |
| APPLICANT'S OPINION: | $65,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

G. APPLICATION: 2003-1918

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $146,446,704.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

H. APPLICATION: 2004-1018

| | |
|---|---|
| APPLICANT: | 120 MONTGOMERY ASSOCIATES LLC |
| PARCEL NO.: | 0289 005 |
| PARCEL ADDRESS: | 0120 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $149,180,863.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No.2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JANUARY 18, 2006
9:30 A.M.

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.

2. Closed session with legal counsel to review additional documents submitted by the parties and to take possible action on the valuation of the following application (pursuant to Revenue and Taxation Code Section 1605.4):

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| | |
|---|---|
| APPLICATION: | 2004-1036 |
| APPLICANT: | PINTO, GERARDO |
| PARCEL NO.: | 1243 003 |
| PARCEL ADDRESS: | 8500 8700 CENTRAL AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $1,100,000.00 |
| APPLICANT'S OPINION: | $400,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, JANUARY 19, 2006
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session to deliberate and take possible action on the valuation for the following applications (under R&T Code section 1605.4):

A. APPLICATION: 2003-0390
APPLICANT: BRE - RINCON, LLC
PARCEL NO.: 3716 021
PARCEL ADDRESS: 0101 SPEAR ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: $52,536,608.00
APPLICANT'S OPINION: $41,500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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B. APPLICATION: 2003-0391

| | |
|---|---|
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0101 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $80,196,383.00 |
| APPLICANT'S OPINION: | $63,500,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

C. APPLICATION: 2003-0392

| | |
|---|---|
| APPLICANT: | BRE - RINCON, LLC |
| PARCEL NO.: | 3716 024 |
| PARCEL ADDRESS: | 0141 SPEAR ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $44,267,009.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, JANUARY 20, 2006
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.
2. Closed session to deliberate and take possible action on the valuation for the following applications (under R&T Code section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2004-0067 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $137,446,102.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2004 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | REGULAR |
| B. | APPLICATION: | 2004-0068 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Base Year/ Change in Owner ship |
| | CURRENT ASSESSMENT: | $114,500,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2000 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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C.

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

D.

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

E.

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

F.

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

G.

| | |
|---|---|
| APPLICATION: | 2004-0356 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $132,281,389.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

H.

| | |
|---|---|
| APPLICATION: | 2004-0357 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $119,125,800.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

I.

| | |
|---|---|
| APPLICATION: | 2004-0358 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $134,927,016.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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SF
A77
no.1
1/23/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 23, 2006 To Thursday, January 26, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1247 |
| APPLICANT: | TRANSAMERICA INSURANCE CORP. OF CA |
| PARCEL NO.: | 0207 032 |
| PARCEL ADDRESS: | 0600 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $194,034,600.00 |
| APPLICANT'S OPINION: | $97,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0896 |
| APPLICANT: | TRANSAMERICA CORPORATION |
| PARCEL NO.: | 0207 033 |
| PARCEL ADDRESS: | 0535V WASHINGTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,061,208.00 |
| APPLICANT'S OPINION: | $600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

DATE POSTED
JAN 17 2006
Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 23, 2006 To Thursday, January 26, 2006**
**9:30 AM** (ALL DAY)

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0899 |
| APPLICANT: | TRANSAMERICA CORPORATION |
| PARCEL NO.: | 0207 032 |
| PARCEL ADDRESS: | 0600 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $197,915,292.00 |
| APPLICANT'S OPINION: | $87,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1343 |
| APPLICANT: | TRANSAMERICA INSURANCE CORP of CA |
| PARCEL NO.: | 0207 032 |
| PARCEL ADDRESS: | 0600 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $201,610,369.00 |
| APPLICANT'S OPINION: | $160,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, January 23, 2006 at 1:06 p.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

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The following listed applicant for change in the assessed valuation of property affecting various tax roll years being present, the Board heard evidence and testimony from the parties and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-1247 | Transamerica Insurance Corp. | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2003-0899 | Transamerica Insurance Corp. | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |
| 2004-1343 | Transamerica Insurance Corp. | A.V. Lowered (Assessor) by 2-1 vote; member Fatooh dissents to a higher value |

There being no further business, the Board, at the hour of 3:42 p.m., recessed to reconvene Tuesday, January 24, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board January 25, 2006

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 25, 2006 at 9:37 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

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Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 9:42 a.m. to deliberate the valuation on the below listed applications affecting the 1999 supplemental tax roll year.

At the hour of 12:05 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0390 | BRE-Rincon, LLC | A.V.Lowered (Board) |
| 2003-0391 | BRE-Rincon, LLC | A.V.Lowered (Board) |
| 2003-0392 | BRE-Rincon, LLC | A.V.Lowered (Board) |

## RECESS

There being no further business, the Board, at the hour of 12:08 p.m., recessed to reconvene at 12:15 p.m. for deliberation on a different appeal matter pending before the Board.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:20 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 12:23 p.m. to deliberate the valuation on the below listed applications affecting various roll years at issue.

At the hour of 12:58 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1911 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1912 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1917 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1918 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2004-1018 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 12:58 p.m. recessed to reconvene Monday, January 30, 2006 at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board February 1, 2006

**REVISED**

**JOURNAL OF PROCEEDINGS**

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, January 25, 2006 at 9:37 a.m.

Present: Alec Lambie, Diane Robinson and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

DOCUMENTS DEPT
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With no public present for comment, the Board went into closed session at the hour of 9:42 a.m. to deliberate the valuation on the below listed applications affecting the 1999 supplemental tax roll year.

At the hour of 12:05 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0390 | BRE-Rincon, LLC | A.V. Increased (Board) |
| 2003-0391 | BRE-Rincon, LLC | A.V. Increased (Board) |
| 2003-0392 | BRE-Rincon, LLC | A.V. Increased (Board) |

**RECESS**

There being no further business, the Board, at the hour of 12:08 p.m., recessed to reconvene at 12:15 p.m. for deliberation on a different appeal matter pending before the Board.

**RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 12:20 p.m.

Present: Peter Fatooh, Gordon Huseby and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney Marie Blits

With no public present for comment, the Board went into closed session at the hour of 12:23 p.m. to deliberate the valuation on the below listed applications affecting various roll years at issue.

At the hour of 12:58 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| **Appeal No.** | **Name** | **Disposition** |
|---|---|---|
| 2003-1911 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1912 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1917 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2003-1918 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |
| 2004-1018 | 120 Montgomery Associates, LLC | A.V.Lowered (Board) |

There being no further business, the Board, at the hour of 12:58 p.m. recessed to reconvene Monday, January 30, 2006 at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board February 1, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

**ASSESSMENT APPEALS BOARD**
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, JANUARY 30, 2006
9:00 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session with legal counsel to review newly submitted documents regarding legal issues and to take possible action on the following applications (under R&T Code section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2004-0103 |
| | APPLICANT: | CA - ONE MARKET LP |
| | PARCEL NO.: | 3713 007 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $341,190,000.00 |
| | APPLICANT'S OPINION: | $170,000,000.00 |
| | TAXABLE YEAR: | 1997 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

B. APPLICATION: 2004-0104

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

C. APPLICATION: 2004-0105

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $347,512,250.00 |
| APPLICANT'S OPINION: | $173,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

D. APPLICATION: 2004-0106

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $354,462,494.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

E. APPLICATION: 2004-0107

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $361,551,743.00 |
| APPLICANT'S OPINION: | $180,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

F. APPLICATION: 2004-0108

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $368,782,777.00 |
| APPLICANT'S OPINION: | $184,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

G. APPLICATION: 2004-0109

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $376,158,432.00 |
| APPLICANT'S OPINION: | $188,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

H. APPLICATION: 2004-0110

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

I. APPLICATION: 2004-0111

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

J. APPLICATION: 2004-0112

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,398,333.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

K. APPLICATION: 2004-0113

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,726,299.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

L. APPLICATION: 2004-0114

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,060,824.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

M. APPLICATION: 2004-0115

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,402,039.00 |
| APPLICANT'S | $8,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

N. APPLICATION: 2004-0116

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,750,079.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

O. APPLICATION: 2004-1016

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $383,181,309.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

P. APPLICATION: 2004-1017

| | |
|---|---|
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $18,081,472.00 |
| APPLICANT'S OPINION: | $8,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby; by mail to Interim Administrator, #1 Dr. Carlton B. Goodlett Place, Room 244, by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a free copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

***LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS*** - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, January 30, 2006 at 9:05 a.m.

Present: Peter Fatooh, Alec Lambie, and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

DOCUMENTS DEPT

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With no public present for comment, the Board went into closed session at the hour of 9:05 a.m. to review newly submitted documents and confer with legal counsel on the legal issue of whether or not the 1997 supplemental assessments were timely issued by the Assessor for the below listed applications.

At the hour of 10:32 a.m., the Board reconvened in open session and took a brief recess. At the hour of 10:45 a.m. the Board reconvened with the following listed applicant being present, the Board heard evidence and testimony from both parties regarding whether or not the statute of limitations applies to the 1997 supplemental assessments issued by the Assessor. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0103 | CA-One Market, LP | Continued to 1:30 p.m. |
| 2004-0110 | CA-One Market, LP | Continued to 1:30 p.m. |

## RECESS

The Board, at the hour of 11:37a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:33 p.m.

Present: Peter Fatooh, Alec Lambie, and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear legal arguments from both parties regarding the Assessor's timely issuance of the 1997 supplemental assessments for the below applications.

At the hour of 3:35 p.m., the Board took the below listed applications under submission and went into closed session to consult with counsel and to deliberate on the legal issue regarding the timeliness of the 1997 supplemental assessments issued by the Assessor. At the hour of 4:18 p.m., the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0103 | CA-One Market, LP | Remains Submitted |
| 2004-0110 | CA-One Market, LP | Remains Submitted |

There being no further business, the Board, at the hour of 4:22 p.m. recessed to reconvene Wednesday, February 1, 2006 at 9:30 a. m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board February 1, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.



**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 30, 2006 To Wednesday, February 1, 2006**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0103 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0104 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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JAN 23 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0105 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $347,512,250.00 |
| APPLICANT'S OPINION: | $173,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0106 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $354,462,494.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0107 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $361,551,743.00 |
| APPLICANT'S OPINION: | $180,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0108 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $368,782,777.00 |
| APPLICANT'S OPINION: | $184,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0109 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $376,158,432.00 |
| APPLICANT'S OPINION: | $188,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0110 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0111 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0112 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,398,333.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0113 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,726,299.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0114 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,060,824.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0115 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,402,039.00 |
| APPLICANT'S | $8,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0116 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,750,079.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, January 30, 2006 To Wednesday, February 1, 2006**
**9:30 AM** (ALL DAY)

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1016 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $383,181,309.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1017 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $18,081,472.00 |
| APPLICANT'S OPINION: | $8,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, FEBRUARY 1, 2006
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session for the Board to review, with legal counsel, the Board's findings of fact prepared for the below listed applications (pursuant to Revenue and Taxation Code Section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2003-1829 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 013 |
| | PARCEL ADDRESS: | 0455 POST ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $90,520,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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| | | |
|---|---|---|
| B. | APPLICATION: | 2003-1830 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 001 |
| | PARCEL ADDRESS: | 0301 - 0345 POWELL ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $201,480,000.00 |
| | APPLICANT'S OPINION: | $125,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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***LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS*** - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, FEBRUARY 2, 2006

1:30 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

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1. Public Comment on any agenda item.
2. Closed session with legal counsel to deliberate and take possible action on the legal issue of whether or not the events of December 4, 2000 and/or the March 1, 2001 constitute reassessable events for 2000/2001 tax roll year, and affecting the valuatione of the subject property for subsequent years (under R&T Code section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2004-0067 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $137,446,102.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2004 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | REGULAR |
| B. | APPLICATION: | 2004-0068 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Base Year/ Change in Owner ship |
| | CURRENT ASSESSMENT: | $114,500,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2000 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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C.

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

D.

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

E.

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

F.

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

| | | |
|---|---|---|
| G. | APPLICATION: | 2004-0356 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $132,281,389.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2002 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |

| | | |
|---|---|---|
| H. | APPLICATION: | 2004-0357 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $119,125,800.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2003 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |

| | | |
|---|---|---|
| I. | APPLICATION: | 2004-0358 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $134,927,016.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2003 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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/6/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 06, 2006 To Tuesday, February 07, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0347 |
| APPLICANT: | YERBA BUENA ENTERTAINMENT CENTER c/o METREON |
| PARCEL NO.: | 2004702085 |
| PARCEL ADDRESS: | 0000 SONY METREON CTR LTS 113-115 , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $118,646,543.00 |
| APPLICANT'S OPINION: | $40,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 06, 2006 To Tuesday, February 07, 2006**
**9:30 AM** (ALL DAY)

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, February 6, 2006, at 9:40 a.m.

Present: Gordon Huseby, Diane Robinson and Stephen Wasserman

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 Assessment Roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0347 | Yerba Buena Entertainment Center aka Sony Metreon | A.V. Lowered (Assessor) |

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene Wednesday, February 8, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board February 10, 2006

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E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

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2/6/06

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall** Room # 408
**Monday, February 06, 2006 To Monday, February 06, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1419 |
| APPLICANT: | BFIT ACQUISITION CORP |
| PARCEL NO.: | 2003207722 |
| PARCEL ADDRESS: | 2330 POLK ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $3,263,871.00 |
| APPLICANT'S OPINION: | $1,631,936.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0478 |
| APPLICANT: | PENSKE TRUCK LEASING CO., L.P |
| PARCEL NO.: | 2004207407 |
| PARCEL ADDRESS: | 0640 CESAR CHAVEZ (0692-10) ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $556,933.00 |
| APPLICANT'S OPINION: | $129,552.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
JAN 31 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0714 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 022 |
| PARCEL ADDRESS: | 0780 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,409,034.00 |
| APPLICANT'S OPINION: | $685,842.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0715 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 029 |
| PARCEL ADDRESS: | 0060 GILBERT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,430,762.00 |
| APPLICANT'S OPINION: | $580,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0716 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 026 |
| PARCEL ADDRESS: | 0575 07TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,027,346.00 |
| APPLICANT'S OPINION: | $790,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0717 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 028 |
| PARCEL ADDRESS: | 0575 7TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $476,920.00 |
| APPLICANT'S OPINION: | $190,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0718 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 030 |
| PARCEL ADDRESS: | 0567 07TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,165,804.00 |
| APPLICANT'S OPINION: | $880,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0719 |
| APPLICANT: | MARIANI, ANTONIO |
| PARCEL NO.: | 3779 143 |
| PARCEL ADDRESS: | 0569 7TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $821,874.00 |
| APPLICANT'S OPINION: | $632,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0090 |
| APPLICANT: | GREENBERG FAMILY TRUST |
| PARCEL NO.: | 0543 033 |
| PARCEL ADDRESS: | 1817 1825 UNION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,248,336.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Lobbyist Registration and Reporting Requirements**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall** Room #408
**Tuesday, February 07, 2006 To Tuesday, February 07, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0556 |
| APPLICANT: | ROSS STORES, INC |
| PARCEL NO.: | 2004202674 |
| PARCEL ADDRESS: | 0799 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $3,664,977.00 |
| APPLICANT'S OPINION: | $3,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0557 |
| APPLICANT: | BUCA RESTAURANTS, INC. |
| PARCEL NO.: | 2004205022 |
| PARCEL ADDRESS: | 0855 HOWARD ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,360,588.00 |
| APPLICANT'S OPINION: | $1,300,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0558 |
| APPLICANT: | ROSS STORES, INC |
| PARCEL NO.: | 2004202675 |
| PARCEL ADDRESS: | 1545 SLOAT BLVD, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $603,317.00 |
| APPLICANT'S OPINION: | $275,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1030 |
| APPLICANT: | CHANG, SBL & GWC |
| PARCEL NO.: | 0501 073 |
| PARCEL ADDRESS: | 1299 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $8,965,789.00 |
| APPLICANT'S OPINION: | $7,910,991.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1031 |
| APPLICANT: | CHANG, SBL & GWC |
| PARCEL NO.: | 0501 073 |
| PARCEL ADDRESS: | 1299 SITUS TO BE ASSIGNED ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,133,180.00 |
| APPLICANT'S OPINION: | $7,991,600.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1648 |
| APPLICANT: | SONNENCHEIN NATH & ROSENTHAL LLP |
| PARCEL NO.: | 2005900040 |
| PARCEL ADDRESS: | 0685 MARKET ST, 0600 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $3,947,753.00 |
| APPLICANT'S OPINION: | $3,633,908.65 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1649 |
| APPLICANT: | SONNENCHEIN NATH & ROSENTHAL LLP |
| PARCEL NO.: | 2005900039 |
| PARCEL ADDRESS: | 0685 MARKET ST, 0600 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $3,623,509.00 |
| APPLICANT'S OPINION: | $3,387,748.16 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1650 |
| APPLICANT: | SONNENCHEIN NATH & ROSENTHAL LLP |
| PARCEL NO.: | 2005900038 |
| PARCEL ADDRESS: | 0685 MARKET ST, 0600 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $3,473,427.00 |
| APPLICANT'S OPINION: | $3,297,807.19 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1651 |
| APPLICANT: | SONNENCHEIN NATH & ROSENTHAL LLP |
| PARCEL NO.: | 2005900037 |
| PARCEL ADDRESS: | 0685 MARKET ST, 0600 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $3,937,986.00 |
| APPLICANT'S OPINION: | $3,450,782.25 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

= Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, FEBRUARY 8, 2006
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1. Public Comment on any agenda item.

2. Closed session for the Board to continue reviewing with legal counsel, the Board's findings of fact prepared for the below listed applications (pursuant to Revenue and Taxation Code Section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2003-1829 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 013 |
| | PARCEL ADDRESS: | 0455 POST ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $90,520,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

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| | | |
|---|---|---|
| B. | APPLICATION: | 2003-1830 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 001 |
| | PARCEL ADDRESS: | 0301 - 0345 POWELL ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $201,480,000.00 |
| | APPLICANT'S OPINION: | $125,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, February 09, 2006 To Friday, February 10, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0103 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0110 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

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**ASSESSMENT APPEALS BOARD**
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, FEBRUARY 9, 2006
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session for the Board to continue reviewing with legal counsel, the Board's findings of fact prepared for the below listed applications (pursuant to Revenue and Taxation Code Section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2003-1829 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 013 |
| | PARCEL ADDRESS: | 0455 POST ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $90,520,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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| B. | | |
|---|---|---|
| | APPLICATION: | 2003-1830 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 001 |
| | PARCEL ADDRESS: | 0301 - 0345 POWELL ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $201,480,000.00 |
| | APPLICANT'S OPINION: | $125,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

***KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE*** - Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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E-MAIL: AAB@sfgov.org

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

FRIDAY, FEBRUARY 10, 2006
9:30 AM

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1. Public Comment on any agenda item.

2. Closed session for the Board to continue reviewing its findings of fact with legal counsel, and to take possible action on said findings for the below listed applications (pursuant to Revenue and Taxation Code Section 1605.4):

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| | | |
|---|---|---|
| A. | APPLICATION: | 2003-1829 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 013 |
| | PARCEL ADDRESS: | 0455 POST ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $90,520,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

| | | |
|---|---|---|
| B. | APPLICATION: | 2003-1830 |
| | APPLICANT: | BRE - ST. FRANCIS, LLC |
| | PARCEL NO.: | 0307 001 |
| | PARCEL ADDRESS: | 0301 - 0345 POWELL ST, |
| | TOPIC: | Base Year / Change in Ownership |
| | CURRENT ASSESSMENT: | $201,480,000.00 |
| | APPLICANT'S OPINION: | $125,000,000.00 |
| | TAXABLE YEAR: | 1999 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, February 10, 2006 at 9:38 a.m.

Present: Peter Fatooh, Alec Lambie and Diane Robinson

Quorum present

Chairperson: Alec Lambie, Presiding

Deputy City Attorney Marie Blits

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With no public present for comment, the Board went into closed session with legal counsel at the hour of 9:41 a.m. to review the findings of fact prepared by the Board prior to issuing said document

At the hour of 11:32 a.m. the Board reconvened in open session and took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1829 | BRE-St. Francis, LLC | Findings of Fact Issued |
| 2003-1830 | BRE-St. Francis, LLC | Findings of Fact Issued |

There being no further business, the Board, at the hour of 11:39 a.m. recessed to reconvene Monday, February 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, March 16, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, FEBRUARY 13, 2006

9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.
2. Closed session with legal counsel to continue its deliberation and take possible action on the legal issue of whether or not the events of December 4, 2000 and/or the March 1, 2001 constitute a reassessable change in ownership for the 2000/2001 tax roll year, resulting in a new base year value for 2000/2001 and a change in the assessed value for the subsequent tax years on the below listed applications (under R&T Code section 1605.4):

A.

| | |
|---|---|
| APPLICATION: | 2004-0067 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $137,446,102.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

B.

| | |
|---|---|
| APPLICATION: | 2004-0068 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/ Change in Owner ship |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

| | | |
|---|---|---|
| C. | APPLICATION: | 2004-0069 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Base Year/New Construction-Incorrect Value |
| | CURRENT ASSESSMENT: | $129,687,637.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2000 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |
| D. | APPLICATION: | 2004-0070 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Base Year/New Construction-Incorrect Value |
| | CURRENT ASSESSMENT: | $129,687,637.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2001 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |
| E. | APPLICATION: | 2004-0354 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $114,500,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2001 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |
| F. | APPLICATION: | 2004-0355 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $116,790,000.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2002 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |

| | | |
|---|---|---|
| G. | APPLICATION: | 2004-0356 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $132,281,389.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2002 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |
| H. | APPLICATION: | 2004-0357 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $119,125,800.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2003 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |
| I. | APPLICATION: | 2004-0358 |
| | APPLICANT: | TMG ONE MARKET, LP |
| | PARCEL NO.: | 3713 006 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $134,927,016.00 |
| | APPLICANT'S OPINION: | $50,000,000.00 |
| | TAXABLE YEAR: | 2003 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | ESCAPE |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Tuesday, February 14, 2006 To Tuesday, February 14, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1492 |
| APPLICANT: | 2301 MARKET ASSOCIATES, LLC |
| PARCEL NO.: | 3563 034 |
| PARCEL ADDRESS: | 2301 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,324,082.00 |
| APPLICANT'S OPINION: | $4,008,510.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1497 |
| APPLICANT: | TOP VISION DEVELOPMENT, LLC |
| PARCEL NO.: | 4991 237 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,246,852.00 |
| APPLICANT'S OPINION: | $499,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1498 |
| APPLICANT: | TOP VISION DEVELOPMENT, LLC |
| PARCEL NO.: | 4991 238 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,039,043.00 |
| APPLICANT'S OPINION: | $416,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1499 |
| APPLICANT: | TOP VISION DEVELOPMENT, LLC |
| PARCEL NO.: | 4991 239 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,662,469.00 |
| APPLICANT'S OPINION: | $665,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1500 |
| APPLICANT: | TOP VISION DEVELOPMENT, LLC |
| PARCEL NO.: | 4991 240 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,324,938.00 |
| APPLICANT'S OPINION: | $1,330,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1622 |
| APPLICANT: | ADELMAN, LEON |
| PARCEL NO.: | 1004 021 |
| PARCEL ADDRESS: | 2088 2092 BRODERICK ST, |
| TOPIC: | Base year/Change in Ownership |
| CURRENT ASSESSMENT: | $900,473.00 |
| APPLICANT'S OPINION: | $200,009.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1628 |
| APPLICANT: | LEONARD, GEOFF & SAND |
| PARCEL NO.: | 1555 036 |
| PARCEL ADDRESS: | 0560 FUNSTON AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,801,700.00 |
| APPLICANT'S OPINION: | $1,120,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1629 |
| APPLICANT: | NEILL, RICHARD |
| PARCEL NO.: | 2614 008 |
| PARCEL ADDRESS: | 3700 16TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,118,608.00 |
| APPLICANT'S OPINION: | $1,456,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1644 |
| APPLICANT: | COURTNEY, JOHN |
| PARCEL NO.: | 2342 033 |
| PARCEL ADDRESS: | 2330 14TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $372,663.00 |
| APPLICANT'S OPINION: | $177,181.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1706 |
| APPLICANT: | WALTER, ROSS |
| PARCEL NO.: | 5625 011 |
| PARCEL ADDRESS: | 0060 GATES ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $600,600.00 |
| APPLICANT'S OPINION: | $38,252.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, February 14, 2006, at 9:35 a.m.

Present: John McGary, Margaret Ruxton and Peter Fatooh

Quorum present

Chairperson: John McGary, Presiding

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The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll being present and heard, the Board heard evidence and testimony from the parties regarding the 2003 Supplemental Assessment. The Board then took the matter under submission and at the hour of 10:50, the Board went into closed session to deliberate.

At the hour of 11:20 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1706 | Walter L. Ross | Remains Under Submission |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1492 | 2301 Market Associates, LLC | Withdrawn |
| 2004-1497 | Top Vision Development, LLC | Withdrawn |
| 2004-1498 | Top Vision Development, LLC | Withdrawn |
| 2004-1499 | Top Vision Development, LLC | Withdrawn |
| 2004-1500 | Top Vision Development, LLC | Withdrawn |
| 2004-1622 | Leon Adelman | Withdrawn |
| 2004-1628 | Geoff & Sand Leonard | Withdrawn |
| 2004-1629 | Richard Neill | Withdrawn |
| 2004-1644 | John Courtney | Withdrawn |

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Wednesday, February 15, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, February 21, 2006

Phone: (415) 554-6778
Fax. (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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#1
2/15/06

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Wednesday, February 15, 2006 To Wednesday, February 15, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0945 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 1524 036 |
| PARCEL ADDRESS: | 5655 GEARY BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,620,060.00 |
| APPLICANT'S OPINION: | $1,270,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0946 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 1779 040 |
| PARCEL ADDRESS: | 2323 2325 IRVING ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,718,296.00 |
| APPLICANT'S OPINION: | $920,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0947 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 2056 038 |
| PARCEL ADDRESS: | 1811 19TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,423,055.00 |
| APPLICANT'S OPINION: | $1,550,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0950 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 3654 019 |
| PARCEL ADDRESS: | 3998 24TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $933,775.00 |
| APPLICANT'S OPINION: | $500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0951 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 6529 001 |
| PARCEL ADDRESS: | 2900 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,653,960.00 |
| APPLICANT'S OPINION: | $800,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0954 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 2931 010 |
| PARCEL ADDRESS: | 0098 W WEST PORTAL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,866,865.00 |
| APPLICANT'S OPINION: | $1,400,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0955 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 2931 009 |
| PARCEL ADDRESS: | 0098 W WEST PORTAL AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,056,380.00 |
| APPLICANT'S OPINION: | $1,525,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0958 |
| APPLICANT: | WASHINGTON MUTUAL BANK |
| PARCEL NO.: | 2348 045 |
| PARCEL ADDRESS: | 0926 TARAVAL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,760,000.00 |
| APPLICANT'S | $1,350,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1099 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900498 |
| PARCEL ADDRESS: | 01881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,929,130.00 |
| APPLICANT'S OPINION: | $7,186,170.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1100 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900497 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,290,850.00 |
| APPLICANT'S OPINION: | $6,850,110.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1101 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900496 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,362,618.00 |
| APPLICANT'S OPINION: | $6,847,270.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1102 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900495 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,838,999.00 |
| APPLICANT'S | $6,544,350.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1103 |
| APPLICANT: | AMERICAN MULTI CINEMA |
| PARCEL NO.: | 2004900494 |
| PARCEL ADDRESS: | 1881 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,623,871.00 |
| APPLICANT'S OPINION: | $5,815,720.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

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**Lobbyist Registration and Reporting Requirements**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agent

FAXED

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, FEBRUARY 16, 2006

9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

---

1. Public Comment on any agenda item.

2. Possible appearance from the Applicant and the Assessor representatives in response to the Board's invitation for the parties to provide verbal testimony regarding the Applicant's February 8, 2006 written request to submit additional information pertaining to the legal issue of whether or not the supplemental assessment was timely noticed by the Assessor.

3. Closed session with counsel to deliberate and take possible action on the legal issue of whether or not the Assessor's May 28, 2004 and June 7, 2004 Notices of Supplemental Assessments issued for block 3713, lot 007 and block 3741, lot 031, respectively, were timely issued for the 1997 supplemental tax roll year (under R&T Code section 1605.4):

| | | |
|---|---|---|
| A. | APPLICATION: | 2004-0103 |
| | APPLICANT: | CA - ONE MARKET LP |
| | PARCEL NO.: | 3713 007 |
| | PARCEL ADDRESS: | 0001 MARKET ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $341,190,000.00 |
| | APPLICANT'S OPINION: | $170,000,000.00 |
| | TAXABLE YEAR: | 1997 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

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| | | |
|---|---|---|
| B. | APPLICATION: | 2004-0110 |
| | APPLICANT: | CA - ONE MARKET LP |
| | PARCEL NO.: | 3741 031 |
| | PARCEL ADDRESS: | 0075 HOWARD ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $16,100,000.00 |
| | APPLICANT'S OPINION: | $8,000,000.00 |
| | TAXABLE YEAR: | 1997 |
| | APPEAL TYPE: | Real Property |
| | ROLL TYPE: | SUPPLEMENTAL |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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***LOBBYIST REGISTRATION AND REPORTING REQUIREMENTS*** - Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317;Web site www.sfgov.org/ethics.

***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, February 16, 2006 at 8:42 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

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With no public present for comment, the Board went into closed session at the hour of 8:53 a.m. to consult with legal counsel and to deliberate the legal issue before the Board regarding the timeliness of the Assessor's notice and/or enrollment of the 1997 supplemental assessment for the below listed applications.

At the hour of 9:32 a.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0103 | CA-One Market, LP | Board determined that the supplemental assessment was not timely, and is time-barred by the statute of limitations. |
| 2004-0110 | CA-One Market, LP | Board determined that the supplemental assessment was not timely, and is time-barred by the statute of limitations. |

There being no further business, the Board, at the hour of 9:35 a.m. recessed to reconvene Monday, February 27, 2006 at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, February 27, 2006

Phone: (415) 554-6778
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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.



**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, February 21, 2006 To Tuesday, February 21, 2006**
**9:30 AM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1655 |
| APPLICANT: | TRADER JOES CO |
| PARCEL NO.: | 2004900611 |
| PARCEL ADDRESS: | 0555 9th Street, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,048,028.00 |
| APPLICANT'S OPINION: | $484,490.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1656 |
| APPLICANT: | TRADER JOES CO |
| PARCEL NO.: | 2004900612 |
| PARCEL ADDRESS: | 0003 Masonic Ave, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,912,546.00 |
| APPLICANT'S OPINION: | $938,270.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1657 |
| APPLICANT: | TRADER JOES CO |
| PARCEL NO.: | 2004900610 |
| PARCEL ADDRESS: | 0555 9th Street, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,323,536.00 |
| APPLICANT'S OPINION: | $610,960.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1658 |
| APPLICANT: | TRADER JOES CO |
| PARCEL NO.: | 2004990137 |
| PARCEL ADDRESS: | 0555 9th Street, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,943,649.00 |
| APPLICANT'S OPINION: | $923,730.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1659 |
| APPLICANT: | TRADER JOES CO |
| PARCEL NO.: | 2004990138 |
| PARCEL ADDRESS: | 0003 Masonic Ave, |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,939,351.00 |
| APPLICANT'S OPINION: | $937,460.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1673 |
| APPLICANT: | CATELLUS LAND AND DEVELOPMENT CORP. C/O PROPERTY |
| PARCEL NO.: | 8703 004 |
| PARCEL ADDRESS: | King Street, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $11,550,000.00 |
| APPLICANT'S OPINION: | $2,887,700.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1674 |
| APPLICANT: | CATELLUS DEVELOPMENT CORP. |
| PARCEL NO.: | 8701 002 |
| PARCEL ADDRESS: | Six Street, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $6,300,000.00 |
| APPLICANT'S OPINION: | $1,950,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1696 |
| APPLICANT: | CALIFORNIA PACIFIC MEDICAL CENTER |
| PARCEL NO.: | 1015 001 |
| PARCEL ADDRESS: | 0401 CHERRY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $4,500,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1697 |
| APPLICANT: | NIP TRUST |
| PARCEL NO.: | 2081 028 |
| PARCEL ADDRESS: | 3747-3759 Noriega Street, |
| TOPIC: | Calamity |
| CURRENT ASSESSMENT: | $507,320.00 |
| APPLICANT'S OPINION: | $326,823.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1701 |
| APPLICANT: | KAU, JORGE |
| PARCEL NO.: | 1902 002D |
| PARCEL ADDRESS: | 1667 41ST AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $722,330.00 |
| APPLICANT'S OPINION: | $599,730.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, February 21, 2006, at 9:33 a.m.

Present: Margaret Ruxton, Adrienne Lacau and Mervin Conlan

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Quorum present

Chairperson: Mervin Conlan, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1696 | California Pacific Medical Center | A.V.Lowered (Assessor) |

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective application(s):

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1655 | Trader Joes Co. | Postponed |
| 2004-1656 | Trader Joes Co. | Postponed |
| 2004-1657 | Trader Joes Co. | Postponed |
| 2004-1658 | Trader Joes Co. | Postponed |
| 2004-1659 | Trader Joes Co. | Postponed |
| 2004-1673 | Catellus Land and Development | Withdrawn |
| 2004-1674 | Catellus Land and Development | Withdrawn |
| 2004-1697 | Nip Trust | Withdrawn |
| 2004-1701 | Jorge Kau | Withdrawn |

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Friday, February 24, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Friday, February 24, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Friday, February 24, 2006 To Friday, February 24, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0904 |
| APPLICANT: | HOWARD JOHNSON MOTOR LODGE |
| PARCEL NO.: | 2004201850 |
| PARCEL ADDRESS: | 0580 BEACH ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $4,603,272.00 |
| APPLICANT'S OPINION: | $1,261,963.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1663 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900055 |
| PARCEL ADDRESS: | PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1664 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900054 |
| PARCEL ADDRESS: | PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $818,763.00 |
| APPLICANT'S OPINION: | $367,901.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1665 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900053 |
| PARCEL ADDRESS: | PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $501,434.00 |
| APPLICANT'S OPINION: | $94,120.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1666 |
| APPLICANT: | BUNDOX RESTAURANT INC |
| PARCEL NO.: | 2005900052 |
| PARCEL ADDRESS: | PIER 07, |
| TOPIC: | Classification of Property in Incorrect |
| CURRENT ASSESSMENT: | $458,643.00 |
| APPLICANT'S OPINION: | $86,205.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Friday, February 24, 2006 To Friday, February 24, 2006**
**9:30 AM** (ALL DAY)

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1681 |
| APPLICANT: | MULHOLLAND BROTHERS |
| PARCEL NO.: | 2005900072 |
| PARCEL ADDRESS: | 0190 NAPOLEON ST, |
| TOPIC: | Audit |
| CURRENT ASSESSMENT: | $800,469.00 |
| APPLICANT'S OPINION: | $616,770.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1682 |
| APPLICANT: | MULHOLLAND BROTHERS |
| PARCEL NO.: | 2005900086 |
| PARCEL ADDRESS: | 0190 NAPOLEON ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $836,785.00 |
| APPLICANT'S OPINION: | $660,907.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1685 |
| APPLICANT: | EDMONDSON, JAMES c/o NORTHWEST HOTEL CORP. |
| PARCEL NO.: | 2005900413 |
| PARCEL ADDRESS: | 0580 Beach St, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,027,389.00 |
| APPLICANT'S OPINION: | $492,349.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Friday, February 24, 2006 To Friday, February 24, 2006**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1686 |
| APPLICANT: | EDMONDSON, JAMES c/o NORTHWEST HOTEL CORP. |
| PARCEL NO.: | 2005900412 |
| PARCEL ADDRESS: | 0580 Beach St, |
| TOPIC: | Audit |
| CURRENT ASSESSMENT: | $4,790,845.00 |
| APPLICANT'S OPINION: | $1,386,360.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1687 |
| APPLICANT: | EDMONDSON, JAMES c/o NORTHWEST HOTEL CORP. |
| PARCEL NO.: | 2005900411 |
| PARCEL ADDRESS: | 0580 Beach St, |
| TOPIC: | Audit |
| CURRENT ASSESSMENT: | $4,696,519.00 |
| APPLICANT'S OPINION: | $1,170,065.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact Frank Darby by mail to Administrator, Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from Mr. Darby or by printing Chapter 67 of the San Francisco Administrative Code on the Internet, at http://www.sfgov.org/sunshine/

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Friday, February 24, 2006, at 9:30 a.m.

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Present: Mervin Conlan, Richard Lee and John McGary

Quorum present

Chairperson: John McGary, Presiding

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2/24/06

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1681 | Mulholland Brothers | A.V.Lowered (Assessor) |
| 2004-1682 | Mulholland Brothers | A.V.Lowered (Assessor) |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0904 | Howard Johnson Motor Lodge | Withdrawn |
| 2004-1663 | Bundox Restaurant Inc. | Postponed |
| 2004-1664 | Bundox Restaurant Inc. | Postponed |
| 2004-1665 | Bundox Restaurant Inc. | Postponed |
| 2004-1666 | Bundox Restaurant Inc. | Postponed |
| 2004-1685 | Edmondson, James | Withdrawn |
| 2004-1686 | Edmondson, James | Withdrawn |
| 2004-1687 | Edmondson, James | Withdrawn |

There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene Monday, March 6, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on Wednesday, March 15, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006 To Tuesday, February 28, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0641 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 005 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,978,291.00 |
| APPLICANT'S OPINION: | $22,509,237.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
FEB 21 2006
Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0642 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 004 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,550,396.00 |
| APPLICANT'S OPINION: | $4,458,359.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DOCUMENTS DEPT.
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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0643 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 003 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,192,234.00 |
| APPLICANT'S OPINION: | $538,194.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1090 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $121,687,690.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0095 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Base Year/Change in ownership |
| CURRENT ASSESSMENT: | $71,798,315.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0096 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $76,985,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0097 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $77,521,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0098 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $72,285,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006 To Tuesday, February 28, 2006**
**9:30 AM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0099 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $73,731,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0100 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $79,071,758.00 |
| APPLICANT'S | $38,500,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0101 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $80,653,193.00 |
| APPLICANT'S OPINION: | $40,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006 To Tuesday, February 28, 2006**
**9:30 AM** (ALL DAY)

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0102 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $82,266,255.00 |
| APPLICANT'S OPINION: | $41,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1021 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $85,401,638.00 |
| APPLICANT'S OPINION: | $41,781,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# REVISED

## Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006**
**8:30 AM** (ALL DAY)

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) 8:30 – 10:00 a.m. The Board to meet in closed session with legal counsel to review newly submitted documents in response to the Board's request made at the October 31, 2005 hearing, and to take possible action on the applications listed below as agenda item numbers 3, 4 and 5 (under R&T Code section 1605.4).

3) 10:15 – 12:00 p.m. Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0641 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 005 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,978,291.00 |
| APPLICANT'S OPINION: | $22,509,237.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0642 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 004 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,550,396.00 |
| APPLICANT'S OPINION: | $4,458,359.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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FEB 22 2006
Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006**
**10:15 AM** (ALL DAY)

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0643 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 003 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,192,234.00 |
| APPLICANT'S OPINION: | $538,194.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1090 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $121,687,690.00 |
| APPLICANT'S OPINION: | $60,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0095 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Base Year/Change in ownership |
| CURRENT ASSESSMENT: | $71,798,315.00 |
| APPLICANT'S OPINION: | $35,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0096 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $76,985,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006**
**10:15 AM** (ALL DAY)

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0097 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $77,521,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0098 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $72,285,622.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0099 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $73,731,333.00 |
| APPLICANT'S OPINION: | $37,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0100 |
| APPLICANT: | EOP-ONE POST, LLC |
| PARCEL NO.: | 0311 015 |
| PARCEL ADDRESS: | 0001 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $79,071,758.00 |
| APPLICANT'S | $38,500,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, February 27, 2006**
**10:15 AM** (ALL DAY)

**Lobbyist Registration and Reporting Requirements**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, February 27, 2006 at 9:20 a.m.

Present: Gordon Huseby, Carol Ruth Silver and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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2/27/06

With no public present for comment, the Board went into closed session at the hour of 9:23 a.m. to review newly submitted documents and to confer and consult with legal counsel regarding matters before the Board for the below listed applications.

At the hour of 10:45 a.m., the Board reconvened in open session and, with the following listed applicant for change in the assessed valuation of property being present and heard, the Board took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-0641 | Honorway Investment Corp. | Continued to 1:30 p.m. |
| 2002-0642 | Honorway Investment Corp. | Continued to 1:30 p.m. |
| 2002-0643 | Honorway Investment Corp. | Continued to 1:30 p.m. |

## RECESS

The Board, at the hour of 12:08 p.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:42 p.m.

Present: Gordon Huseby, Carol Ruth Silver and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

With the same parties present from the morning session, the Board continued to hear evidence and testimony from the parties, after which the Board took the below listed applications under submission.

The Board went into closed session at the hour of 2:03 p.m. to consult with counsel on legal issues effecting the below listed applications, and to also deliberate valuation. At the hour of 3:26 p.m., the Board reconvened in open session and took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-0641 | Honorway Investment Corp. | Remains Submitted |
| 2002-0642 | Honorway Investment Corp. | Remains Submitted |
| 2002-0643 | Honorway Investment Corp. | Remains Submitted |

There being no further business, the Board, at the hour of 3:45 p.m. recessed to reconvene Wednesday, March 1, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board March 10, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 01, 2006 To Friday, March 03, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0103 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

DOCUMENTS DEPT.
FEB 23 2006
SAN FRANCISCO
PUBLIC LIBRARY

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0104 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0105 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $347,512,250.00 |
| APPLICANT'S OPINION: | $173,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0106 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $354,462,494.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0107 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $361,551,743.00 |
| APPLICANT'S OPINION: | $180,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0108 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $368,782,777.00 |
| APPLICANT'S OPINION: | $184,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0109 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $376,158,432.00 |
| APPLICANT'S OPINION: | $188,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0110 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Base Year/Change in Ownership |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0111 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,100,000.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0112 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,398,333.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0113 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,726,299.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0114 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,060,824.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0115 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,402,039.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0116 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,750,079.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1016 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $383,181,309.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1017 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $18,081,472.00 |
| APPLICANT'S OPINION: | $8,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED 2/23/06

# AMENDED

## Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 01, 2006 To Friday, March 03, 2006**
**9:30 AM** (ALL DAY)

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| TAXABLE YEAR: | 1997 |
| APPEAL TYPE: | Real Property |
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3) Hearing, discussion, and possible action involving:

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| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $341,190,000.00 |
| APPLICANT'S OPINION: | $170,000,000.00 |
| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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AMENDED
FEB 23 2006
Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 01, 2006 To Friday, March 03, 2006**
**9:30 AM** (ALL DAY)

4) Hearing, discussion, and possible action involving:

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5) Hearing, discussion, and possible action involving:

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| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
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| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
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| CURRENT ASSESSMENT: | $368,782,777.00 |
| APPLICANT'S OPINION: | $184,000,000.00 |
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**Assessment Appeals Board 1 Hearing**
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8) Hearing, discussion, and possible action involving:

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| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
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| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $376,158,432.00 |
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9) Hearing, discussion, and possible action involving:

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| PARCEL NO.: | 3741 031 |
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| CURRENT ASSESSMENT: | $16,100,000.00 |
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| TAXABLE YEAR: | 1998 |
| APPEAL TYPE: | Real Property |
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11) Hearing, discussion, and possible action involving:

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|---|---|
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| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,398,333.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
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12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0113 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $16,726,299.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0114 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,060,824.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0115 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,402,039.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

15) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0116 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,750,079.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
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**Wednesday, March 01, 2006 To Friday, March 03, 2006**
**9:30 AM** (ALL DAY)

16) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1016 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $383,181,309.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

17) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1017 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3741 031 |
| PARCEL ADDRESS: | 0075 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $18,081,472.00 |
| APPLICANT'S OPINION: | $8,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

18) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0835 |
| APPLICANT: | CA - ONE MARKET LP |
| PARCEL NO.: | 3713 007 |
| PARCEL ADDRESS: | 0001 MARKET ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $390,844,934.00 |
| APPLICANT'S OPINION: | $175,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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**Assessment Appeals Board 1 Hearing**
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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, March 1, 2006 at 9:45 a.m.

Present: Peter Fatooh, Alec Lambie and Carol Ruth Silver

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Marie Blits

Certified Court Reporter

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The following listed applicant for change in the assessed valuation of property affecting various roll years being present and heard, the Board heard evidence and testimony from the parties regarding stipulated values for each of the tax roll years at issue. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0103 | CA-One Market, LP | Stipulation Approved |
| 2004-0104 | CA-One Market, LP | Stipulation Approved |
| 2004-0105 | CA-One Market, LP | Stipulation Approved |
| 2004-0106 | CA-One Market, LP | Stipulation Approved |
| 2004-0107 | CA-One Market, LP | Stipulation Approved |
| 2004-0108 | CA-One Market, LP | Stipulation Approved |
| 2004-0109 | CA-One Market, LP | Stipulation Approved |
| 2004-0110 | CA-One Market, LP | Stipulation Approved |
| 2004-0111 | CA-One Market, LP | Stipulation Approved |
| 2004-0112 | CA-One Market, LP | Stipulation Approved |
| 2004-0113 | CA-One Market, LP | Stipulation Approved |
| 2004-0114 | CA-One Market, LP | Stipulation Approved |
| 2004-0115 | CA-One Market, LP | Stipulation Approved |
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| 2004-1016 | CA-One Market, LP | Stipulation Approved |
| 2004-1017 | CA-One Market, LP | Stipulation Approved |
| 2005-0835 | CA-One Market, LP | Stipulation Approved |

There being no further business, the Board, at the hour of 12:08 p.m., recessed to reconvene Wednesday, March 8, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board March 15, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Monday, March 06, 2006 To Monday, March 06, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0709 |
| APPLICANT: | SPERLING, PETER |
| PARCEL NO.: | 0963 040 |
| PARCEL ADDRESS: | 2940 PACIFIC AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $7,412,500.00 |
| APPLICANT'S OPINION: | $2,812,082.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

DOCUMENTS DEPT
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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0792 |
| APPLICANT: | SPERLING, PETER |
| PARCEL NO.: | 0963 039 |
| PARCEL ADDRESS: | 2845 BROADWAY, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $25,000,000.00 |
| APPLICANT'S OPINION: | $13,187,268.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1417 |
| APPLICANT: | CRUNCH FITNESS INT'L |
| PARCEL NO.: | 2003208443 |
| PARCEL ADDRESS: | 1000 VAN NESS AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $2,223,872.00 |
| APPLICANT'S OPINION: | $1,111,936.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0324 |
| APPLICANT: | BANK OF THE WEST |
| PARCEL NO.: | 2004207771 |
| PARCEL ADDRESS: | 2501 MISSION ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $373,226.00 |
| APPLICANT'S OPINION: | $73,738.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1059 |
| APPLICANT: | SHURGARD STORAGE CENTERS, INC. |
| PARCEL NO.: | 4347A003 |
| PARCEL ADDRESS: | 2090 EVANS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,269,897.00 |
| APPLICANT'S OPINION: | $8,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1196 |
| APPLICANT: | YEE, JERRY |
| PARCEL NO.: | 1223 001 |
| PARCEL ADDRESS: | 1015 MASONIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,546,675.00 |
| APPLICANT'S OPINION: | $1,750,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1321 |
| APPLICANT: | L.F GEORGE PROPERTIES CORP. |
| PARCEL NO.: | 1465 007 |
| PARCEL ADDRESS: | 900- 6930 GEARY BLVD, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,812,476.00 |
| APPLICANT'S OPINION: | $3,531,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1385 |
| APPLICANT: | BLANZ TRUST |
| PARCEL NO.: | 1276 001 |
| PARCEL ADDRESS: | 1103 1107 SHRADER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,536,944.00 |
| APPLICANT'S OPINION: | $614,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1479 |
| APPLICANT: | RITE AID CORPORATION |
| PARCEL NO.: | 2004900317 |
| PARCEL ADDRESS: | 0000 VARIOUS LOCATIONS, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,063,743.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1480 |
| APPLICANT: | RITE AID CORPORATION |
| PARCEL NO.: | 2004900316 |
| PARCEL ADDRESS: | 0000 VARIOUS LOCATIONS, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,537,430.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0079 |
| APPLICANT: | LEEDS, RICHARD |
| PARCEL NO.: | 2005650367 |
| PARCEL ADDRESS: | 0000, 45 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,500.00 |
| APPLICANT'S OPINION: | $6,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0108 |
| APPLICANT: | KEKER & VAN NEST, LLP |
| PARCEL NO.: | 2005400078 |
| PARCEL | 0710 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $3,199,539.00 |
| APPLICANT'S | $3,199,539.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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**Lobbyist Registration and Reporting Requirements**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, March 6, 2006, at 9:30 a.m.

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Present: Richard Lee, John McGary and Adrienne Lacau

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2005-0108 | Keker & Van Nest, LLP | Penalty Waived |

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The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0709 | Peter Sperling | Postponed |
| 2003-0792 | Peter Sperling | Postponed |
| 2003-1417 | Crunch Fitness Intl | Withdrawn |
| 2004-0324 | Bank of The West | Withdrawn |
| 2004-1059 | Shurgard Storage Centers, | Postponed |
| 2004-1196 | Jerry Yee | Postponed |
| 2004-1321 | L.F. George Properties | Postponed |
| 2004-1385 | Blanz Trust | Postponed |
| 2004-1479 | Rite Aid Corporation | Postponed |
| 2004-1480 | Rite Aid Corporation | Postponed |
| 2005-0079 | Richard Leeds | Withdrawn |

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene Monday, March 13, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, March 15, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

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#1
3/7/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Tuesday, March 07, 2006 To Tuesday, March 07, 2006**
**1:30 PM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0441 |
| APPLICANT: | 115 SANSOME, LLC c/o UNIRE REAL ESTATE GROUP |
| PARCEL NO.: | 0268 002 |
| PARCEL ADDRESS: | 0115 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $28,175,072.00 |
| APPLICANT'S | $14,400,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0160 |
| APPLICANT: | FEDERAL AUTO PARKS INC. |
| PARCEL NO.: | 1999300471 |
| PARCEL ADDRESS: | , |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $596,000.00 |
| APPLICANT'S OPINION: | $20,000.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0331 |
| APPLICANT: | CHANCERY BUILDING LLC |
| PARCEL NO.: | 0291 005 |
| PARCEL ADDRESS: | 0562 0566 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,717,890.00 |
| APPLICANT'S OPINION: | $7,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0530 |
| APPLICANT: | 115 SANSOME, LLC c/o UNIRE REAL ESTATE GROUP |
| PARCEL NO.: | 0268 002 |
| PARCEL ADDRESS: | 0115 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $28,701,099.00 |
| APPLICANT'S OPINION: | $15,300,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1462 |
| APPLICANT: | RINCON ASSOCIATES |
| PARCEL NO.: | 3774 008 |
| PARCEL ADDRESS: | 0333 BRYANT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $11,348,428.00 |
| APPLICANT'S OPINION: | $5,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0381 |
| APPLICANT: | CHANCERY BUILDING LLC |
| PARCEL NO.: | 0291 005 |
| PARCEL ADDRESS: | 0562 0566 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $12,978,507.00 |
| APPLICANT'S OPINION: | $7,500,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0393 |
| APPLICANT: | 115 SANSOME, LLC c/o UNIRE REAL ESTATE GROUP |
| PARCEL NO.: | 0268 002 |
| PARCEL ADDRESS: | 0115 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $29,275,120.00 |
| APPLICANT'S OPINION: | $16,850,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, March 7, 2006, at 1:37 p.m.

Present: Calvin Abe, Gordon Huseby and Alec Lambie

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Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

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3/7/06

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-1462 | Rincon Associates | Submitted |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0441 | 115 Sansome, LLC | Postponed |
| 2004-0160 | Federal Auto Parks, Inc. | Postponed |
| 2004-0331 | Chancery Building, LLC | Withdrawn |
| 2004-0530 | 115 Sansome, LLC | Postponed |
| 2005-0381 | Chancery Building, LLC | Withdrawn |
| 2005-0393 | 115 Sansome, LLC | Postponed |

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Friday, March 10, 2006, at 9:00 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, March 28, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board**

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3/8/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 08, 2006 To Wednesday, March 08, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0407 |
| APPLICANT: | SOUTHBOURNE, INC. |
| PARCEL NO.: | 0294 013 |
| PARCEL ADDRESS: | 0340 STOCKTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $23,631,640.00 |
| APPLICANT'S OPINION: | $10,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0098 |
| APPLICANT: | SOUTHBOURNE, INC. |
| PARCEL NO.: | 0294 013 |
| PARCEL ADDRESS: | 0340 STOCKTON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $24,104,271.00 |
| APPLICANT'S OPINION: | $20,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
FEB 2 8 2006
Assessment Appeals Board

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

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TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

SF
A77
#1
3/9/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 09, 2006 To Thursday, March 09, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0315 |
| APPLICANT: | MACK-CALI REALTY CORPORATION |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,015,506.00 |
| APPLICANT'S OPINION: | $30,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0230 |
| APPLICANT: | MACK-CALI REALTY CORPORATION |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $59,175,815.00 |
| APPLICANT'S OPINION: | $45,583,987.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
FEB 28 2006
Assessment Appeals Board

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# This Meeting is Cancelled

## Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 09, 2006**
**9:30 AM (All Day)**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0315 |
| APPLICANT: | MACK-CALI REALTY CORP. |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,015,506.00 |
| APPLICANT'S OPINION: | $30,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0230 |
| APPLICANT: | MACK-CALI REALTY CORP. |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $59,175,815.00 |
| APPLICANT'S OPINION: | $45,583,987.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
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Assessment Appeals Board

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**Room 406, City Hall**
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Friday, March 10, 2006**
**9:00 AM to 10:30 AM**

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0067 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $137,446,102.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0068 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

DATE POSTED
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Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Friday, March 10, 2006**
**9:00 AM to 10:30 AM**

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Friday, March 10, 2006**
**9:00 AM to 10:30 AM**

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0356 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $132,281,389.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0357 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $119,125,800.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0358 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $134,927,016.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Friday, March 10, 2006**
**9:00 AM to 10:30 AM**

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

= Agenda

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
FRIDAY, MARCH 10, 2006
1:00 P.M.

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1. Public Comment on any agenda item.
2. Closed session with legal counsel to continue deliberating on the valuation for the following applications (pursuant to Revenue and Taxation code sections 1605.4):

A) Discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0641 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 005 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,978,291.00 |
| APPLICANT'S OPINION: | $22,509,237.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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B) Discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0642 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 004 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $9,550,396.00 |
| APPLICANT'S OPINION: | $4,458,359.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

C) Discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-0643 |
| APPLICANT: | HONORWAY INVESTMENT CORP. |
| PARCEL NO.: | 0265 003 |
| PARCEL ADDRESS: | 0388 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,192,234.00 |
| APPLICANT'S OPINION: | $538,194.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

D) Pursuant to the Assessment Appeals Board Notice of Intended Action of November 23, 2004, the below listed parcels of real property described as residential units physically located on floors 18 and above at 388 Market Street, but commonly known as 1 Pine Street, will also be discussed during the Board's deliberation as referenced above:

| | | | |
|---|---|---|---|
| 1. | Honorway Investments | 0265 007 | Not to exceed the factored base year value |
| 2. | Honorway Investments | 0265 008 | Not to exceed the factored base year value |
| 3. | Honorway Investments | 0265 009 | Not to exceed the factored base year value |
| 4. | Honorway Investments | 0265 010 | Not to exceed the factored base year value |
| 5. | Honorway Investments | 0265 011 | Not to exceed the factored base year value |
| 6. | Honorway Investments | 0265 012 | Not to exceed the factored base year value |
| 7. | Honorway Investments | 0265 013 | Not to exceed the factored base year value |
| 8. | Honorway Investments | 0265 014 | Not to exceed the factored base year value |
| 9. | Honorway Investments | 0265 015 | Not to exceed the factored base year value |
| 10. | Honorway Investments | 0265 016 | Not to exceed the factored base year value |
| 11. | Honorway Investments | 0265 017 | Not to exceed the factored base year value |
| 12. | Honorway Investments | 0265 018 | Not to exceed the factored base year value |
| 13. | Honorway Investments | 0265 019 | Not to exceed the factored base year value |
| 14. | Honorway Investments | 0265 020 | Not to exceed the factored base year value |
| 15. | Honorway Investments | 0265 021 | Not to exceed the factored base year value |
| 16. | Honorway Investments | 0265 022 | Not to exceed the factored base year value |
| 17. | Honorway Investments | 0265 023 | Not to exceed the factored base year value |
| 18. | Honorway Investments | 0265 024 | Not to exceed the factored base year value |
| 19. | Honorway Investments | 0265 025 | Not to exceed the factored base year value |
| 20. | Honorway Investments | 0265 026 | Not to exceed the factored base year value |
| 21. | Honorway Investments | 0265 027 | Not to exceed the factored base year value |
| 22. | Honorway Investments | 0265 028 | Not to exceed the factored base year value |
| 23. | Honorway Investments | 0265 029 | Not to exceed the factored base year value |
| 24. | Honorway Investments | 0265 030 | Not to exceed the factored base year value |
| 25. | Honorway Investments | 0265 031 | Not to exceed the factored base year value |
| 26. | Honorway Investments | 0265 032 | Not to exceed the factored base year value |
| 27. | Honorway Investments | 0265 033 | Not to exceed the factored base year value |

| | | | |
|---|---|---|---|
| 28. | Honorway Investments | 0265 034 | Not to exceed the factored base year value |
| 29. | Honorway Investments | 0265 035 | Not to exceed the factored base year value |
| 30. | Honorway Investments | 0265 036 | Not to exceed the factored base year value |
| 31. | Honorway Investments | 0265 037 | Not to exceed the factored base year value |
| 32. | Honorway Investments | 0265 038 | Not to exceed the factored base year value |
| 33. | Honorway Investments | 0265 039 | Not to exceed the factored base year value |
| 34. | Honorway Investments | 0265 040 | Not to exceed the factored base year value |
| 35. | Honorway Investments | 0265 041 | Not to exceed the factored base year value |
| 36. | Honorway Investments | 0265 042 | Not to exceed the factored base year value |
| 37. | Honorway Investments | 0265 043 | Not to exceed the factored base year value |
| 38. | Honorway Investments | 0265 044 | Not to exceed the factored base year value |
| 39. | Honorway Investments | 0265 045 | Not to exceed the factored base year value |
| 40. | Honorway Investments | 0265 046 | Not to exceed the factored base year value |
| 41. | Honorway Investments | 0265 047 | Not to exceed the factored base year value |
| 42. | Honorway Investments | 0265 048 | Not to exceed the factored base year value |
| 43. | Honorway Investments | 0265 049 | Not to exceed the factored base year value |
| 44. | Honorway Investments | 0265 050 | Not to exceed the factored base year value |
| 45. | Honorway Investments | 0265 051 | Not to exceed the factored base year value |
| 46. | Honorway Investments | 0265 052 | Not to exceed the factored base year value |
| 47. | Ho Properties Corp. | 0265 053 | Not to exceed the factored base year value |
| 48. | Honorway Investments | 0265 054 | Not to exceed the factored base year value |
| 49. | Honorway Investments | 0265 055 | Not to exceed the factored base year value |
| 50. | Honorway Investments | 0265 056 | Not to exceed the factored base year value |
| 51 | Honorway Investments | 0265 057 | Not to exceed the factored base year value |
| 52. | Honorway Investments | 0265 058 | Not to exceed the factored base year value |
| 53. | Honorway Investments | 0265 059 | Not to exceed the factored base year value |
| 54. | Honorway Investments | 0265 060 | Not to exceed the factored base year value |
| 55. | Honorway Investments | 0265 061 | Not to exceed the factored base year value |
| 56. | Honorway Investments | 0265 062 | Not to exceed the factored base year value |
| 57. | Honorway Investments | 0265 063 | Not to exceed the factored base year value |
| 58. | Honorway Investments | 0265 064 | Not to exceed the factored base year value |
| 59. | Honorway Investments | 0265 065 | Not to exceed the factored base year value |
| 60. | Honorway Investments | 0265 066 | Not to exceed the factored base year value |
| 61. | Honorway Investments | 0265 067 | Not to exceed the factored base year value |
| 62. | Honorway Investments | 0265 068 | Not to exceed the factored base year value |
| 63. | Honorway Investments | 0265 069 | Not to exceed the factored base year value |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Friday, March 10, 2006 at 1:07 p.m.

Present: Gordon Huseby, Carol Ruth Silver and David Wilbur

Quorum present

Chairperson: Carol Ruth Silver, Presiding

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With no public present for comment, the Board went into closed session at the hour of 1:10 p.m. to continue its deliberations on valuation of the below listed applications affecting the 2002 tax roll year.

At the hour of 2:08 p.m. the Board reconvened in open session and took action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-0641 | Honorway Investment Corp. | A.V. Lowered by the Board but higher than Assessor's recommended value |
| 2002-0642 | Honorway Investment Corp. | A.V. Lowered by the Board but higher than Assessor's recommended value |
| 2002-0643 | Honorway Investment Corp. | A.V. Lowered by the Board but higher than Assessor's recommended value |

There being no further business, the Board, at the hour of 2:12 p.m. recessed to reconvene Wednesday, March 15, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board March 15, 2006

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TDD: (415) 554-5227
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## Agenda* / Notice of Assessment Appeals Board

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The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

SF
A77
#1
3/15/06

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Wednesday, March 15, 2006 To Wednesday, March 15, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2002-1301 |
| APPLICANT: | YIPES COMMUNICATIONS, INC. |
| PARCEL NO.: | 2002800117 |
| PARCEL | Various, |
| TOPIC: | Personal Property/ |
| CURRENT ASSESSMENT: | $12,365,025.00 |
| APPLICANT'S | $1,438,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0493 |
| APPLICANT: | MORGAN STANLEY |
| PARCEL NO.: | 2003208588 |
| PARCEL | 0101 CALIFORNIA ST, 0800 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $4,567,975.00 |
| APPLICANT'S | $2,200,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0563 |
| APPLICANT: | THELEN, REID & PRIEST, LLP |
| PARCEL NO.: | 2003200968 |
| PARCEL | 0101 02ND ST, 1800 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $9,571,924.00 |
| APPLICANT'S | $4,500,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1931 |
| APPLICANT: | JILLIANS ENTERTAINMENT CORPORATION |
| PARCEL NO.: | 2000208516 |
| PARCEL | 0010 04TH ST, 0100 |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $1,591,942.00 |
| APPLICANT'S | $26,932.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1932 |
| APPLICANT: | JILLIANS ENTERTAINMENT CORPORATION |
| PARCEL NO.: | 2001206879 |
| PARCEL | 0101 04TH ST, 0100 |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $2,343,202.00 |
| APPLICANT'S | $83,710.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1933 |
| APPLICANT: | JILLIANS ENTERTAINMENT CORPORATION |
| PARCEL NO.: | 2002207084 |
| PARCEL | 0101 04TH ST, 0100 |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $2,421,931.00 |
| APPLICANT'S | $57,936.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1934 |
| APPLICANT: | JILLIANS ENTERTAINMENT CORPORATION |
| PARCEL NO.: | 2003206341 |
| PARCEL | 0101 04TH ST, 0100 |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $2,359,691.00 |
| APPLICANT'S | $32,737.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0525 |
| APPLICANT: | JILLIANS ENTERTAINMENT CORPORATION |
| PARCEL NO.: | 2004206283 |
| PARCEL | 0101 04TH ST, 0100 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $3,190,312.00 |
| APPLICANT'S | $100,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0754 |
| APPLICANT: | MORGAN STANLEY |
| PARCEL NO.: | 2004207686 |
| PARCEL | 0101 CALIFORNIA ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $4,352,345.00 |
| APPLICANT'S | $2,300,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0756 |
| APPLICANT: | THELEN, REID & PRIEST, LLP |
| PARCEL NO.: | 2004201081 |
| PARCEL | 0101 02ND ST, 1800 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $8,770,032.00 |
| APPLICANT'S | $4,500,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Lobbyist Registration and Reporting Requirements**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

## CITY AND COUNTY OF SAN FRANCISCO

## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, March 15, 2006, at 9:30 a.m.

Present: Mervin Conlan, Adrienne Lacau and John McGary

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Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

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| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0563 | Thelen, Reid & Priest, LLp | Postponed |
| 2004-0756 | Thelen, Reid & Priest, LLp | Postponed |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2002-1301 | Yipes Communications, Inc | Withdrawn |
| 2003-0493 | Morgan Stanley | Withdrawn |
| 2003-1931 | Jillians Entertainment Corp. | Postponed |
| 2003-1932 | Jillians Entertainment Corp. | Postponed |
| 2003-1933 | Jillians Entertainment Corp. | Postponed |
| 2003-1934 | Jillians Entertainment Corp. | Postponed |
| 2004-0525 | Jillians Entertainment Corp. | Postponed |
| 2004-0754 | Morgan Stanley | Withdrawn |

There being no further business, the Board, at the hour of 10:20 a.m., recessed to reconvene Monday, March 20, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board on Monday, March 20, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 15, 2006**
~~9:30 AM~~ 1:30 PM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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3/15/06

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0067 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $137,446,102.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0068 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 15, 2006**
**9:30 AM**

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0069 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0070 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | $129,687,637.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0354 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $114,500,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0355 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL ADDRESS: | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $116,790,000.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Wednesday, March 15, 2006**
**9:30 AM**

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0356 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $132,281,389.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0357 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $119,125,800.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0358 |
| APPLICANT: | TMG ONE MARKET, LP |
| PARCEL NO.: | 3713 006 |
| PARCEL | 0001 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $134,927,016.00 |
| APPLICANT'S OPINION: | $50,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, March 15, 2006
9:30 AM

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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**Disability Access** – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Wednesday, March 15, 2006 at 1:48 p.m.

Present: Gordon Huseby, Carol Ruth Silver and Stephen Wasserman

Quorum present

Chairperson: Carol Ruth Silver, Presiding

Deputy City Attorney Dorji Roberts

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3/15/06

The Board opened its meeting and heard public comment from Assessor Phil Ting for the purpose of introducing himself to the Board members present at today's hearing.

Following public comment, the following listed applicant for change in the assessed valuation of property affecting the various assessment roll years at issue being present, the Board heard evidence and testimony from both parties in support of the proposed joint stipulation agreement for the below listed applications. The Board then took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0067 | TMG One Market, LP | Stipulation Approved |
| 2004-0068 | TMG One Market, LP | Stipulation Approved |
| 2004-0069 | TMG One Market, LP | Stipulation Approved |
| 2004-0070 | TMG One Market, LP | Stipulation Approved |
| 2004-0354 | TMG One Market, LP | Stipulation Approved |
| 2004-0355 | TMG One Market, LP | Stipulation Approved |
| 2004-0356 | TMG One Market, LP | Stipulation Approved |
| 2004-0357 | TMG One Market, LP | Stipulation Approved |
| 2004-0358 | TMG One Market, LP | Stipulation Approved |

There being no further business, the Board, at the hour of 2:55 p.m., recessed to reconvene Thursday, March 16, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board March 20, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

FAXED

# Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 16, 2006**
**9:30 AM (All Day)**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0315 |
| APPLICANT: | MACK-CALI REALTY CORP. |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $58,015,506.00 |
| APPLICANT'S OPINION: | $30,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0230 |
| APPLICANT: | MACK-CALI REALTY CORP. |
| PARCEL NO.: | 3735 059 |
| PARCEL ADDRESS: | 0687 HOWARD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $59,175,815.00 |
| APPLICANT'S OPINION: | $45,583,987.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
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Assessment Appeals Board

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**Disability Access** – The hearing room is wheelchair accessible.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, March 16, 2006, at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles and Diane Robinson

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Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2003 Assessment Roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0315 | Mack-Cali Realty Corporation | A.V.Lowered (Assessor) |
| 2005-0230 | Mack-Cali Realty Corporation | A.V.Lowered (Assessor) |

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Monday, March 20, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board March 20, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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SF
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#1
3/20/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 20, 2006 To Monday, March 20, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0408 |
| APPLICANT: | RENAISSANCE HOTEL ASSOCIATES |
| PARCEL NO.: | 0330 026 |
| PARCEL ADDRESS: | 0055 CYRIL MAGNIN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $145,349,090.00 |
| APPLICANT'S OPINION: | $80,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0055 |
| APPLICANT: | RENAISSANCE HOTEL ASSOCIATES |
| PARCEL NO.: | 0330 026 |
| PARCEL ADDRESS: | 0055 CYRIL MAGNIN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $148,256,071.00 |
| APPLICANT'S OPINION: | $80,000,000.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
MAR 15 2006
Assessment Appeals Board

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, March 20, 2006, at 9:40 a.m.

Present: Peter Fatooh, Gordon Huseby and Stephen Wasserman

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 2004 and 2005 assessment roll being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0408 | Renaissance Hotel Associates | A.V.Lowered (Assessor); 2-1 vote with member Huseby dissenting to a higher value |
| 2005-0055 | Renaissance Hotel Associates | Postponed; to be rescheduled for hearing by June 30, 2006. |

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Tuesday, March 28, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board March 27, 2006

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Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

**Assessment Appeals Board 2 Hearing**
**Room 408, City Hall**
**Monday, March 20, 2006 To Monday, March 20, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0691 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2003206610 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS (ATMs), |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,646,036.00 |
| APPLICANT'S OPINION: | $164,603.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
MAR 15 2006
Assessment Appeals Board

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0692 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2003200104 |
| PARCEL ADDRESS: | 1455 MARKET ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $2,211,726.00 |
| APPLICANT'S OPINION: | $221,172.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0693 |
| APPLICANT: | BA MERCHANT SERVICES, INC. |
| PARCEL NO.: | 2003206617 |
| PARCEL ADDRESS: | 0001 SOUTH VAN NESS AVE, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,481,520.00 |
| APPLICANT'S OPINION: | $14,991.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0694 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2003200055 |
| PARCEL ADDRESS: | 0001 SOUTH VAN NESS AVE, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,061,988.00 |
| APPLICANT'S OPINION: | $106,199.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1812 |
| APPLICANT: | LATHAM & WATKINS |
| PARCEL NO.: | 2003900319 |
| PARCEL ADDRESS: | 0505 MONTGOMERY ST, 0900 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $3,537,239.00 |
| APPLICANT'S | $100.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1813 |
| APPLICANT: | LATHAM & WATKINS |
| PARCEL NO.: | 2003900320 |
| PARCEL ADDRESS: | 0505 MONTGOMERY ST, 0900 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $2,770,921.00 |
| APPLICANT'S | $100.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0193 |
| APPLICANT: | ZOCALO PROPERTIES, LLC |
| PARCEL NO.: | 4849 001 |
| PARCEL ADDRESS: | 1501 ARMSTRONG AVE, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $6,538,080.00 |
| APPLICANT'S OPINION: | $4,484,314.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0835 |
| APPLICANT: | SAFEWAY, INC. #785 |
| PARCEL NO.: | 1691 019 |
| PARCEL ADDRESS: | 0850 LA PLAYA, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $10,985,760.00 |
| APPLICANT'S OPINION: | $9,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0836 |
| APPLICANT: | SAFEWAY, INC. #985 |
| PARCEL NO.: | 2019 016 |
| PARCEL ADDRESS: | 2350 NORIEGA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $7,278,375.00 |
| APPLICANT'S OPINION: | $6,367,025.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0937 |
| APPLICANT: | RBC DAIN RAUSCHER, INC. |
| PARCEL NO.: | 2004202038 |
| PARCEL ADDRESS: | 0002 EMBARCADERO CENTER , 1200 |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $2,399,143.00 |
| APPLICANT'S OPINION: | $1,050,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1207 |
| APPLICANT: | KONCE, ALLAN |
| PARCEL NO.: | 3952 001 |
| PARCEL ADDRESS: | 0002 CONNECTICUT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,111,826.00 |
| APPLICANT'S OPINION: | $1,451,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

* Public comment will be taken on every item on the agenda.

# JOURNAL OF PROCEEDINGS
## CITY AND COUNTY OF SAN FRANCISCO
## ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Tuesday, March 20, 2006, at 9:30 a.m.

Present: Mervin Conlan, Margaret Ruxton and Richard Lee

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0835 | Safeway, Inc.#785 | Denied-No Show |
| 2004-0836 | Safeway, Inc.#985 | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0691 | Bank of America | Withdrawn |
| 2003-0692 | Bank of America | Withdrawn |
| 2003-0693 | Ba Merchant Services, Inc. | Withdrawn |
| 2003-0694 | Bank of America | Withdrawn |
| 2003-1812 | Latham & Watkins | Withdrawn |
| 2003-1813 | Latham & Watkins | Withdrawn |
| 2004-0193 | Zocalo Properties, LLC | Withdrawn |
| 2004-0937 | RBC Dain Rausher, Inc. | Withdrawn |
| 2004-1207 | Allan Konce | Withdrawn |

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Monday, March 27, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, March 27, 2006

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FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

**ASSESSMENT APPEALS BOARD**
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, MARCH 21, 2006
1:00 PM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes. The Board may limit the total time allocated for public comment.

1. Public Comment on any agenda item.

2. Closed session to review additional documents submitted by the parties and to take possible action on the valuation of the following applications (under R&T Code section 1605.4):

| | | |
|---|---|---|
| A) | APPLICATION: | 2004-0493 |
| | APPLICANT: | SAMER ENTERPRISES CORP |
| | PARCEL NO.: | 2004900124 |
| | PARCEL ADDRESS: | 0816 MISSION ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $1,131,318.00 |
| | APPLICANT'S OPINION: | $260,000.00 |
| | TAXABLE YEAR: | 2001 |
| | APPEAL TYPE: | Personal Property |
| | ROLL TYPE: | ESCAPE |

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| | | |
|---|---|---|
| B) | APPLICATION: | 2004-0494 |
| | APPLICANT: | SAMER ENTERPRISES CORP |
| | PARCEL NO.: | 2004900125 |
| | PARCEL ADDRESS: | 0816 MISSION ST, |
| | TOPIC: | Decline in Value |
| | CURRENT ASSESSMENT: | $1,162,655.00 |
| | APPLICANT'S OPINION: | $260,000.00 |
| | TAXABLE YEAR: | 2000 |
| | APPEAL TYPE: | Personal Property |
| | ROLL TYPE: | ESCAPE |

3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
5. Adjournment.

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***ACCESSIBILITY*** – The hearing room is wheelchair accessible.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# Agenda* / Notice of Assessment Appeals Board

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.



**Assessment Appeals Board 2 Hearing**
**Room 406, City Hall**
**Tuesday, March 21, 2006 To Tuesday, March 21, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1391 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004206498 |
| PARCEL ADDRESS: | 1455 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $15,496,293.00 |
| APPLICANT'S OPINION: | $1,549,660.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1392 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004200053 |
| PARCEL ADDRESS: | 0001 SOUTH VAN NESS AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $805,019.00 |
| APPLICANT'S OPINION: | $80,502.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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MAR 15 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1393 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004206494 |
| PARCEL ADDRESS: | 0600 MONTGOMERY ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $5,241,645.00 |
| APPLICANT'S OPINION: | $524,165.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1394 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004207119 |
| PARCEL ADDRESS: | 0655 MONTGOMERY ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $4,190,648.00 |
| APPLICANT'S OPINION: | $419,065.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1395 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004206492 |
| PARCEL ADDRESS: | VARIOUS LOCATIONS (ATMs) , |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $1,338,449.00 |
| APPLICANT'S OPINION: | $133,845.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1396 |
| APPLICANT: | BANK OF AMERICA |
| PARCEL NO.: | 2004200102 |
| PARCEL ADDRESS: | 1455 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | $9,093,234.00 |
| APPLICANT'S OPINION: | $3,700,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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3/27/06

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 27, 2006 To Monday, March 27, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0850 |
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO.: | 3706 061 |
| PARCEL ADDRESS: | 0735 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $18,145,800.00 |
| APPLICANT'S OPINION: | $5,674,576.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1079 |
| APPLICANT: | WAI, JOHN |
| PARCEL NO.: | 0297 009 |
| PARCEL ADDRESS: | 0693 SUTTER ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $4,800,000.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
| STATUS: | POSTPONED |

DATE POSTED
MAR 21 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1080 |
| APPLICANT: | WAI, JOHN |
| PARCEL NO.: | 0297 009 |
| PARCEL ADDRESS: | 0693 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,993,920.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0207 |
| APPLICANT: | WILLOW TREE INVESTMENTS INC. |
| PARCEL NO.: | 0349 008 |
| PARCEL ADDRESS: | 0060 VENWORTH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,900,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0535 |
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO. | 3706 061 |
| PARCEL ADDRESS: | 0735 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,790,000.00 |
| APPLICANT'S OPINION: | $5,674,576.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1080 |
| APPLICANT: | WAI, JOHN |
| PARCEL NO.: | 0297 009 |
| PARCEL ADDRESS: | 0693 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $4,993,920.00 |
| APPLICANT'S OPINION: | $1,600,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0207 |
| APPLICANT: | WILLOW TREE INVESTMENTS INC. |
| PARCEL NO.: | 0349 008 |
| PARCEL ADDRESS: | 0060 VENWORTH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,900,000.00 |
| APPLICANT'S OPINION: | $2,000,000.00 |
| TAXABLE YEAR: | 2001 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0535 |
| APPLICANT: | CB-1 ENTERTAINMENT PARTNERS |
| PARCEL NO. | 3706 061 |
| PARCEL ADDRESS: | 0735 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $17,790,000.00 |
| APPLICANT'S OPINION: | $5,674,576.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

- Public comment will be taken on every item on the agenda.

## Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.
The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.



**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 27, 2006 To Monday, March 27, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2000-0092 |
| APPLICANT: | MONTGOMERY REALTY GROUP, INC. |
| PARCEL NO.: | 0174 008 |
| PARCEL ADDRESS: | 0710 SANSOME ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $7,200,000.00 |
| APPLICANT'S OPINION: | $2,565,576.00 |
| TAXABLE YEAR: | 1999 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0058 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 026 |
| PARCEL ADDRESS: | 0445 BUSH ST, #1 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,364.00 |
| APPLICANT'S OPINION: | $1,110,800.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0059 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 027 |
| PARCEL ADDRESS: | 0445 BUSH ST, #2 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,301,537.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0060 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 028 |
| PARCEL ADDRESS: | 0445 BUSH ST, #3 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0061 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 029 |
| PARCEL ADDRESS: | 0445 BUSH ST, #4 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0062 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 030 |
| PARCEL ADDRESS: | 0445 BUSH ST, #5 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,363.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0063 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 031 |
| PARCEL ADDRESS: | 0445 BUSH ST, #6 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0064 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 032 |
| PARCEL ADDRESS: | 0445 BUSH ST, #7 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Monday, March 27, 2006 To Monday, March 27, 2006**
**1:30 PM** (ALL DAY)

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0065 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 033 |
| PARCEL ADDRESS: | 445 BUSH ST, #8 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,111,200.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0066 |
| APPLICANT: | PSB LLC |
| PARCEL NO.: | 0287 034 |
| PARCEL ADDRESS: | 0445 BUSH ST, #9 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $1,300,367.00 |
| APPLICANT'S OPINION: | $1,110,800.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0623 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $6,000,000.00 |
| APPLICANT'S OPINION: | $4,300,000.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

13) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0624 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $6,000,000.00 |
| APPLICANT'S OPINION: | $4,300,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

14) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0625 |
| APPLICANT: | SOLID STEP, LLC |
| PARCEL NO.: | 0285 020 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $6,112,020.00 |
| APPLICANT'S OPINION: | $4,386,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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DISABILITY ACCESS – The hearing room is wheelchair accessible.

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

DOCUMENTS DEPT.

APR 27 2006

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In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, March 27, 2006 at 9:38 a.m.

Present: Donna Crowder, Hayes Miles and Stephen Wasserman

Quorum present

Chairperson: Stephen Wasserman, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2004 Assessment Roll being either present and heard or not present, the Board took certain action, as specified under this date, on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0207 | Willow Tree Investments, Inc | A.V.Lowered (Assessor) |
| 2003-1079 | John Wai | Denied-No Show |
| 2003-1080 | John Wai | Denied-No Show |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0850 | CB-1 Entertainment Partners | Postponed |
| 2004-0535 | CB-1 Entertainment Partners | Postponed |

## RECESS

There being no further business, the Board, at the hour of 10:43 a.m., recessed to reconvene at 1:30 p.m.

## RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Donna Crowder, Peter Fatooh and Hayes Miles

Quorum present

Chairperson: Stephen Wasserman, Presiding

The following listed applicant for change in the assessed valuation of property affecting the 1999 supplemental assessment roll being present and heard, the Board heard agreed to bifurcate the proceedings. The first phase of the hearing held today was on the legal issue of whether or not the June 8, 1999 change of ownership was a reassessable event.

After hearing evidence and testimony from the parties regarding the change of ownership, the Board, at the hour of 2:05 p.m., went into closed session to deliberate the change of ownership matter. At the hour of 2:20 p.m. the Board reconvened in open session and took action, as specified under this date on the original of the respective application:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2000-0092 | Montgomery Realty Group, Inc. | Ruled in favor of the Assessor, concluding that the change of ownership was reassessable. Hearing on valuation (Phase 2) to be scheduled in 30 days. |

The following listed applicants for change in the assessed valuation of property affecting the assessment roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2004-0058 | PSB, LLC | Withdrawn |
| 2004-0059 | PSB, LLC | Withdrawn |
| 2004-0060 | PSB, LLC | Withdrawn |
| 2004-0061 | PSB, LLC | Withdrawn |
| 2004-0062 | PSB, LLC | Withdrawn |
| 2004-0063 | PSB, LLC | Withdrawn |
| 2004-0063 | PSB, LLC | Withdrawn |
| 2004-0063 | PSB, LLC | Withdrawn |
| 2004-0063 | PSB, LLC | Withdrawn |
| 2004-0623 | Solid Step, LLC | Postponed |
| 2004-0623 | Solid Step, LLC | Postponed |
| 2004-0623 | Solid Step, LLC | Postponed |

There being no further business, the Board, at the hour of 2:30 p.m. recessed to reconvene Tuesday, March 28, 2006, at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board April 21, 2006

Phone: (415) 554-6778
Fax: (415) 554-6775
TDD: (415) 554-5227
E-mail: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

## Agenda* / Notice of Assessment Appeals Board

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SF
A77
#1
2/27/06

**Assessment Appeals Board 2 Hearing**
**Room 400, City Hall**
**Monday, March 27, 2006 To Monday, March 27, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0491 |
| APPLICANT: | LEEMAH PROPERTY, INC. |
| PARCEL NO.: | 2003201190 |
| PARCEL ADDRESS: | 1088 SANSOME ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $3,185,587.00 |
| APPLICANT'S OPINION: | $400,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1226 |
| APPLICANT: | LEE MAH |
| PARCEL NO.: | 2003205552 |
| PARCEL ADDRESS: | 1301 FOLSOM ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,177,929.00 |
| APPLICANT'S OPINION: | $550,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

DATE POSTED
MAR 21 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0751 |
| APPLICANT: | LEE MAH ELECTRONICS |
| PARCEL NO.: | 3519 001 |
| PARCEL ADDRESS: | 1301 1325 FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,123,527.00 |
| APPLICANT'S OPINION: | $1,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0752 |
| APPLICANT: | LEE MAH ELECTRONICS |
| PARCEL NO.: | 2004205770 |
| PARCEL ADDRESS: | 1301 FOLSOM ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $1,282,505.00 |
| APPLICANT'S OPINION: | $650,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0753 |
| APPLICANT: | LEE MAH ELECTRONICS |
| PARCEL NO.: | 2004201313 |
| PARCEL ADDRESS: | 1088 SANSOME ST, |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $2,717,974.00 |
| APPLICANT'S OPINION: | $1,200,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0071 |
| APPLICANT: | WONG, WALTER |
| PARCEL NO.: | 3578 090 |
| PARCEL ADDRESS: | 3650 18TH STREET , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,617,226.00 |
| APPLICANT'S OPINION: | $1,484,722.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0072 |
| APPLICANT: | WONG, WALTER |
| PARCEL NO.: | 3578 090 |
| PARCEL ADDRESS: | 3650 18TH STREET , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $2,621,272.00 |
| APPLICANT'S OPINION: | $1,484,722.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0082 |
| APPLICANT: | LA SALSA, INC. |
| PARCEL NO.: | 2005205954 |
| PARCEL ADDRESS: | 2401 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $418,075.00 |
| APPLICANT'S OPIOION: | $203,366.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0083 |
| APPLICANT: | LA SALSA, INC. |
| PARCEL NO.: | 2005208359 |
| PARCEL ADDRESS: | PIER 39 BLDG P , |
| TOPIC: | Personal Property/Fixtures |
| CURRENT ASSESSMENT: | $776,008.00 |
| APPLICANT'S OPINION: | $373,321.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2005-0474 |
| APPLICANT: | WONG, WALTER |
| PARCEL NO.: | 3578 090 |
| PARCEL ADDRESS: | 3650 18TH STREET , |
| TOPIC: | Other |
| CURRENT ASSESSMENT: | $2,673,697.00 |
| APPLICANT'S OPINION: | $1,484,722.00 |
| TAXABLE YEAR: | 2005 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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# JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Monday, March 27, 2006, at 9:30 a.m.

Present: John McGary, Richard Lee and Adrienne Lacau

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-0491 | Lee Mah Property, Inc | Postponed |
| 2004-0753 | Lee Mah Electronics | Postponed |

The following listed applicants for change in the assessed valuation of property affecting the Assessment Roll for various years having not been present for hearing as scheduled, the Board took no action, as specified under this date, on the original of the respective applications:

| Appeal No. | Name | Disposition |
|---|---|---|
| 2003-1226 | Lee Mah | Withdrawn |
| 2004-0751 | Lee Mah Electronics | Withdrawn |
| 2004-0752 | Lee Mah Electronics | Withdrawn |
| 2005-0071 | Walter Wong | Withdrawn |
| 2005-0072 | Walter Wong | Withdrawn |
| 2005-0082 | La Salsa, Inc. | Withdrawn |
| 2005-0083 | La Salsa, Inc. | Withdrawn |
| 2005-0474 | Walter Wong | Withdrawn |

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There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Tuesday, March 28, 2006 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, May 24, 2006

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@sfgov.org

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

# *NOTICE OF CLOSED SESSION MEETING*

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
TUESDAY, MARCH 28, 2006
9:30 AM

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---

1. Public Comment on any agenda item.

2. Closed session to deliberate valuation for the following application (pursuant to Revenue and Taxation code sections 1605.4):

   A) Discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1462 |
| APPLICANT: | RINCON ASSOCIATES |
| PARCEL NO.: | 3774 008 |
| PARCEL ADDRESS: | 0333 BRYANT ST, |
| TOPIC: | Decline in Value |
| ASSESSOR RECOMMENDATION: | $10,920,000.00 |
| APPLICANT'S REVISED OPINION: | $7,825,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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3. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5. Adjournment.

DATE POSTED
MAR 21 2006
Assessment Appeals Board

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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## Agenda* / Notice of Assessment Appeals Board

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 30, 2006 To Thursday, March 30, 2006**
**9:30 AM** (ALL DAY)



1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0187 |
| APPLICANT: | CALIPINE CORPORATION |
| PARCEL NO.: | 0738 035 |
| PARCEL ADDRESS: | 0203 WILLOW ST, 404 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $350,000.00 |
| APPLICANT'S OPINION: | $150,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0188 |
| APPLICANT: | CALIPINE CORPORATION |
| PARCEL NO.: | 0738 034 |
| PARCEL ADDRESS: | 0203 WILLOW ST, 403 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $350,000.00 |
| APPLICANT'S OPINION: | $150,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

DATE POSTED
MAR 21 2006
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0189 |
| APPLICANT: | CALIPINE CORPORATION |
| PARCEL NO.: | 0738 033 |
| PARCEL ADDRESS: | 0203 WILLOW ST, 402 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $350,000.00 |
| APPLICANT'S OPINION: | $150,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0190 |
| APPLICANT: | CALIPINE CORPORATION |
| PARCEL NO.: | 0738 032 |
| PARCEL ADDRESS: | 0203 WILLOW ST, 401 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $350,000.00 |
| APPLICANT'S OPINION: | $150,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

6) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0611 |
| APPLICANT: | BORUX INTERNATIONAL CORP |
| PARCEL NO.: | 0646 012 |
| PARCEL ADDRESS: | 1554 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $5,169,964.00 |
| APPLICANT'S OPINION: | $1,550,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 30, 2006 To Thursday, March 30, 2006**
**9:30 AM** (ALL DAY)

7) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-1193 |
| APPLICANT: | 1045 MISSION, LP c/o EMERALD FUND, INC. |
| PARCEL NO.: | 3726 109 |
| PARCEL ADDRESS: | 1045 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $31,736,360.00 |
| APPLICANT'S OPINION: | $25,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

8) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0050 |
| APPLICANT: | SELLICK, BRENT |
| PARCEL NO.: | 4646 003 |
| PARCEL ADDRESS: | 0900 INNES AVE, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $28,350.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

9) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0051 |
| APPLICANT: | SELLICK, BRENT |
| PARCEL NO.: | 4646 019 |
| PARCEL ADDRESS: | 0908V INNES AVE, |
| TOPIC: | Base Year/Change in Ownership-Not Reassessable |
| CURRENT ASSESSMENT: | $80,891.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

10) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0052 |
| APPLICANT: | SELLICK, BRENT |
| PARCEL NO.: | 4646 020 |
| PARCEL ADDRESS: | 0808 INNES AVE, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | $28,361.00 |
| APPLICANT'S OPINION: | $1.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ROLL CORRECTION |

11) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-0199 |
| APPLICANT: | BENJAMIN, JERRY |
| PARCEL NO.: | 0716 001A |
| PARCEL ADDRESS: | 0925 GEARY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $3,580,000.00 |
| APPLICANT'S OPINION: | $3,400,000.00 |
| TAXABLE YEAR: | 2000 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

12) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2004-1319 |
| APPLICANT: | 1045 MISSION, LP c/o EMERALD FUND, INC. |
| PARCEL NO.: | 3726 109 |
| PARCEL ADDRESS: | 1045 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $32,328,877.00 |
| APPLICANT'S OPINION: | $25,000,000.00 |
| TAXABLE YEAR: | 2004 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

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**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
**Thursday, March 30, 2006 To Thursday, March 30, 2006**
**1:30 PM** (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0499 |
| APPLICANT: | CNET NETWORKS, INC. |
| PARCEL NO.: | 2003208468 |
| PARCEL | 0235 02ND ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $35,639,064.00 |
| APPLICANT'S | $17,000,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0572 |
| APPLICANT: | FUTURE PLEX ASSOCIATES, LLC |
| PARCEL NO.: | 4991 279 |
| PARCEL ADDRESS: | 0000 0000 , |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | $34,853,400.00 |
| APPLICANT'S OPINION: | $10,456,000.00 |
| TAXABLE YEAR: | 2003 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

**Assessment Appeals Board 1 Hearing**
**Room 406, City Hall**
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4) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0709 |
| APPLICANT: | SPERLING, PETER |
| PARCEL NO.: | 0963 040 |
| PARCEL ADDRESS: | 2940 PACIFIC AV, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $7,412,500.00 |
| APPLICANT'S OPINION: | $2,812,082.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

5) Hearing, discussion, and possible action involving:

| | |
|---|---|
| APPLICATION: | 2003-0792 |
| APPLICANT: | SPERLING, PETER |
| PARCEL NO.: | 0963 039 |
| PARCEL ADDRESS: | 2845 BROADWAY , |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | $25,000,000.00 |
| APPLICANT'S OPINION: | $13,187,268.00 |
| TAXABLE YEAR: | 2002 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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